Territorial Accounts 1984/85

Yukon
Finance

GOVERNMENT OF THE YUKON TERRITORY
TERRITORIAL ACCOUNTS
TABLE OF CONTENTS

	PAGE
Finance Minister's Report	1
Treasurer's Report	2
Financial Statements: Government of Yukon	3
Auditor General's Report	4
Statement of Assets & Liabilities	5
Statement of Revenue & Expenditures	6
Statement of Surplus	7
Statement of Financial Position	8
Note to Financial Statements	9-17
Schedule A	18
Schedule B	19
Schedule C	20
Schedule D	21
Schedules of Financial Information	
Schedule 1 Capital Assets	22
Schedule 2 Investment In Capital Assets	23
Schedule 3 Deletion of Public Property	24
Schedule 4 Deletion of Accounts Receivable	25 - 28
Schedule 5 Road Equipment Replacement Fund	29
Schedule 6 Replacement of Road Equipment	30
Schedule 7 Garage Operations Revolving Fund	31
Schedule 8 Central Stores Revolving Fund	32
Schedule 9 Dust Pallatives Revolving Fund	33
Schedule 10 Summary of Revenue	34 - 35
Schedule 11 Summary of Expenditure Recovery	36 - 39
Schedule 12 Remission of Revenue & Recovery	40
Schedule 13 Grants & Contributions Paid	41 - 43
Schedule 14 Legislative Appropriation and Unexpended Balances	44 - 54
Schedule 15 Estimates and Actuals of Revenue & Recovery	55 - 62
Schedule 16 Statement of Special Warrants	62A

GOVERNMENT OF THE YUKON TERRITORY

TERRITORIAL ACCOUNTS

Table of Contents Continued

	PAGE
Financial Statements: Yukon Housing Corporation	63
Auditor General's Report	64
Balance Sheet	65
Statement of Operations	66
Statement of Equity	67
Statement of Changes in Financial Position	68
Notes to the Financial Statements	69 - 73
Financial Statements - Yukon Liquor Corporation	74
Auditor General's Report	75
Balance Sheet	76
Statement of Income	77
Notes to the Financial Statements	78 - 80
Financial Statements - Compensation Fund (Yukon Territory)	81
Auditor General's Report	82
Balance Sheet	83
Statement of Income, Expenditure and Operating Reserve	84
Notes to the Financial Statements	85 - 91

Yukon

TERRITORIAL ACCOUNTS

Fiscal Year 1984/85

Prepared By:

Department of Finance

Yukon
Office of the Minister
Box 2703, Whitehorse, Yukon Y1A 2C6
(403) 667-5811 Telex 036-8-260

Our File:
Your File:

1985 10 25

D. L. D. Bell
Commissioner of the
Yukon Territory

In accordance with the provisions of Section 41(1) of the Financial Administration Act, I have the honour to submit herewith, the Territorial Accounts for the fiscal year ended March 31, 1985.

Minister of Finance

Yukon
Department of Finance
Box 2703, Whitehorse, Yukon Y1A 2C6
(403) 667-5811 Telex 036-8-260

Our File
Your File

1985 10 25

The Honourable
Minister of Finance

Sir:

I have the honour to submit herewith, the Territorial Accounts of Yukon for the fiscal year ended March 31, 1985.

Respectfully submitted

Charles J. Sanderson

Charles Sanderson
Acting
Deputy Minister
of Finance

EXPO 86

Report to the Council
of the Yukon Territory
on the examination of the accounts
and financial transactions of the
GOVERNMENT OF THE YUKON TERRITORY
for the year ended March 31, 1985

AUDITOR GENERAL OF CANADA VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Council of the Yukon Territory

I have examined the statement of assets and liabilities of the Government of the Yukon Territory for the year ended March 31, 1985 and the statements of revenues and expenditures, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the affairs of the Territory as at March 31, 1985 and its revenues and expenditures, surplus and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 1 to the financial statements applied, except for prospective changes in the basis of accounting for land held for sale and teachers' salaries as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Territory, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Territory.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
August 30, 1985

GOVERNMENT OF THE YUKON TERRITORY

(Established under the authority of the Yukon Act, R.S.C. 1970, c. Y-2)

Statement of Assets and Liabilities as at March 31, 1985

ASSETS

	1985	1984
	(thousands of dollars)	
Current		
Cash and short-term investments	$ 33,749	$ 20,889
Accounts receivable (Note 3)	20,703	14,377
Advances to Territorial corporations (Note 4)	3,122	3,748
Inventories (Note 5)	3,238	3,150
	60,812	42,164
Long-term receivables (Note 6)	11,114	11,163
Loan to British Yukon Railway Company (Note 7)	1,000	1,000
Land held for sale (Note 8)	18,357	-
Fixed assets, at a nominal value of one dollar	-	-
	91,283	54,327
Trust assets	1,934	1,665
	$ 93,217	$ 55,992

LIABILITIES AND SURPLUS

	1985	1984
	(thousands of dollars)	
Current		
Accounts payable and accrued liabilities (Note 9)	$ 33,867	$ 19,624
Deferred revenues	2,502	2,612
	36,369	22,236
Provision for Legislative Assembly Retirement Allowances (Note 10)	243	-
Due to Canada Operating grant (Note 11)	1,721	5,278
Unmatured debt (Note 12)		
Loans from Canada	7,743	8,413
Other debentures	1,998	2,122
Road Equipment Replacement Account (Schedule A)	1,974	1,197
Surplus	41,235	15,081
	91,283	54,327
Trust liabilities	1,934	1,665
	$ 93,217	$ 55,992

Approved:

Charles J. Sanderson
Acting Territorial Treasurer

H. K. Love
for Commissioner

GOVERNMENT OF THE YUKON TERRITORY

Statement of Revenues and Expenditures for the year ended March 31, 1985

	1985	1984
	(thousands of dollars)	
Operations and maintenance		
Revenues (Schedule B)	$ 130,273	$ 125,611
Recoveries (Schedule C)	26,862	23,500
	157,135	149,111
Expenditures (Schedule D)	147,243	138,953
Excess of revenues over expenditures	9,892	10,158
Capital		
Revenues (Schedule B)	29,593	26,784
Recoveries (Schedule C)	12,858	8,849
	42,451	35,633
Expenditures (Schedule D)	42,977	34,906
Excess of revenues over expenditures (expenditures over revenues)	(526)	727
Excess of revenues over expenditures before extraordinary items	$ 9,366	$ 10,885
Extraordinary items (Note 2)		
Land held for sale	18,357	-
Teachers' salaries	(1,569)	-
Excess of revenues over expenditures for the year	$ 26,154	$ 10,885

GOVERNMENT OF THE YUKON TERRITORY

Statement of Surplus
for the year ended March 31, 1985

	1985	1984
	(thousands of dollars)	
Balance at beginning of the year	$15,081	$ 4,196
Excess of revenues over expenditures for the year	26,154	10,885
Balance at end of the year	$41,235	$15,081

GOVERNMENT OF THE YUKON TERRITORY

Statement of Changes in Financial Position
for the year ended March 31, 1985

	1985	1984
	(thousands of dollars)	
Source of funds		
Excess of revenues over expenditures for the year	$ 26,154	$ 10,885
Less (add) items not affecting funds		
Land held for sale	18,357	-
Provision for Legislative Assembly Retirement Allowances	(243)	-
	8,040	10,885
Loans to municipalities repaid	738	3,159
Other loans repaid	41	36
Road Equipment Replacement Account increase	777	533
Decrease in agreements for sale	120	-
Due to Canada - operating grant	-	2,366
Sale of debentures	-	2,122
Land Acquisition Fund decrease	-	18
	9,716	19,119
Application of funds		
Due to Canada - operating grant	3,557	-
Loans to municipalities	850	316
Increase in agreements for sale	-	436
Repayment of loans from Canada	670	6,174
Repayment of debentures	124	-
	5,201	6,926
Increase in working capital	4,515	12,193
Working capital at beginning of the year	19,928	7,735
Working capital at end of the year	$ 24,443	$ 19,928

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1985

1. Accounting policies

Financial statements

These financial statements are prepared in accordance with Section 26 of the Yukon Act and Section 9 of the Financial Administration Act (Yukon Territory). Financial statements of the Yukon Liquor Corporation, the Yukon Housing Corporation and the Compensation Fund (Yukon Territory) have not been consolidated and have been reported upon separately.

Net income of the Yukon Liquor Corporation is included in the revenue from the liquor system. Cost of operations of the Yukon Housing Corporation is included in the grant to the Corporation. Income of the Compensation Fund (Yukon Territory) is retained within that Fund to provide stability in the assessment rates from year to year and is, therefore, not reflected in these financial statements.

Inventories

Inventories are valued at cost and consist primarily of fuel and lubricants, repair parts, stationery and office supplies, highway materials and engineering, and maintenance supplies. Other materials and supplies are charged to expenditure at the time of acquisition.

Land held for sale

Land held for sale comprises the costs of acquiring, planning and developing serviced lots for eventual sale to third parties. The lots are valued at the lower of cost and market value. Gains or losses on the sale of lots are recognized at the time of sale.

Fixed assets

Fixed assets, except land held for sale, are charged to expenditures at the time of acquisition or construction and are shown on the statement of assets and liabilities at a nominal value of $1.

Trust accounts

Trust assets principally comprise cash and short-term investments in respect of funds under administration by the Public Administrator or the Supreme Court. Any other assets held under administration such as property, securities and valuables are reflected in the financial statements only upon conversion to cash.

Road Equipment Replacement Account

This Account was established by the Fourth Appropriation Ordinance, 1971, and continued under the provision of Section 45 (1) of the Financial Administration Act. Its balance is not to exceed $3 million. Charges for the use of road equipment, including an implicit depreciation factor, are reflected as expenditures of user departments and are credited to the Account together with the proceeds from sale of equipment. Purchases of replacement equipment and operating expenditures are charged to the Account when incurred.

Taxes and general revenues

Income taxes, levied under the Income Tax Act (Yukon Territory), are collected by Canada under a tax collection agreement and are remitted in monthly instalments. The remittances are based on estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. The remittances for the taxation year are recognized as revenues of the fiscal year in which the taxation year ends, together with known income tax adjustments arising in the fiscal year.

Other taxes and general revenues are usually recorded on an accrual basis. Revenue from property and school taxes, assessed on a calendar year basis, is recognized in the fiscal year in which the calendar year ends.

Grants from Canada in lieu of school and property taxes on federal property are recorded on the basis of preliminary estimates. Adjustments made on finalization of the assessments by Public Works Canada are recognized in the accounts when known.

Contributions from Canada

Established Programs Financing contributions, received from Canada in accordance with the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977, are recorded as revenue when received together with known adjustments arising in the fiscal year.

Grants from Canada

Operating and capital grants are negotiated annually with Canada. The amounts are receivable in instalments and are recorded as revenue when received. Periodic adjustments, as they become known, are made to the operating grant for income tax collections, certain operating revenues and Established Programs Financing contributions which are more or less than the amounts used to determine the operating grant for the year.

Operations, maintenance and capital expenditures

Operations, maintenance and capital expenditures, except for employee leave and termination benefits which are recorded on a cash basis, are recorded on an accrual basis.

Expenditure recoveries

Expenditures are recovered from Canada under various cost-sharing agreements including maintenance of the Alaska Highway, social assistance and occupational training. The amounts are recorded as recoverable in the year in which the expenditures are incurred. Any adjustments upon finalization are reflected in the accounts in the year of adjustment.

Pensions

Contributions are made by the Territory and its employees to the Public Service Superannuation Plan of the Federal Government. Contributions to the Plan are required from both employees and the Government. These contributions represent the total liability of the Government and are recognized in the accounts on a current basis.

The Government also provides on a current basis for retirement allowances for members of the Legislative Assembly.

2. Changes in accounting policies

(a) Land held for sale

Effective March 31, 1985, the Government recognized as an asset the cost of acquiring, planning and developing land for sale to third parties. To that date, the costs have been recognized as expenditures of the year and proceeds from the sale of land have been recognized as revenues at the time of sale in keeping with the basis of the Appropriation Acts and expenditure authorities. Effective April 1, 1985, expenditures will be capitalized and gains and losses arising from the sale of land will be recognized as revenues and expenditures. The change in accounting policy has, therefore, been applied prospectively at the year-end and results in a net cumulative adjustment of $18,357,000 being disclosed as an extraordinary item of the year. Had this change been applied retroactively the excess of revenues over expenditures for the year would have increased by $1,686,000 and the opening balance of surplus would have increased by $16,671,000. The effect on 1984 cannot be reasonably determined.

(b) Teachers' salaries

During the year, the Government adopted the accrual basis of accounting for teachers' salaries which are earned over a ten month period but paid over a twelve month period. This change has been applied prospectively since the amount is covered by an appropriation of the year. As a result of this change the excess of revenues over expenditures for the year and working capital decreased by $1,569,000.

Had this change been applied retroactively the excess of revenues over expenditures for the year would have decreased by $747,000 and the opening balance of surplus would have decreased by $822,000. The effect on 1984 cannot be reasonably determined.

3. Accounts receivable

	1985	1984
	(thousands of dollars)	
Due from Canada	$14,543	$10,709
Others - general, taxes, interest and revenue receivables, net of allowance for doubtful accounts	4,840	2,412
Current portion of long-term receivables	1,320	1,256
	$20,703	$14,377

4. Advances to Territorial corporations

	1985	1984
	(thousands of dollars)	
Yukon Housing Corporation Working capital advance	$ 1,622	$ 2,248
Yukon Liquor Corporation Working capital advance	1,500	1,500
	$ 3,122	$ 3,748

5. Inventories

These comprise materials and supplies held at year end under established Revolving Funds:

	1985	1984
	(thousands of dollars)	
Highways materials	$ 1,847	$ 1,913
Garage parts and fuel	902	793
Other materials and supplies	489	439
	$ 3,238	$ 3,150

6. Long-term receivables

	1985	1984
	(thousands of dollars)	
Debenture loans to municipalities, due in varying annual amounts to the year 2003, bearing interest rates varying from 3 7/8%to 15 3/8%	$ 10,704	$ 10,480
Agreements for sale	1,464	1,629
Other loans, consisting primarily of first and second mortgages, due in varying annual amounts to the year 2002, bearing interest rates varying from 7%to 9.5%	266	310
	12,434	12,419
Less current portion included in accounts receivable	1,320	1,256
	$ 11,114	$ 11,163

7. Loan to British Yukon Railway Company

Under an agreement of December 29, 1983, the Government is to acquire land of equivalent value from British Yukon Railway Company in settlement of the Company's loan indebtedness to the Government of $1 million. This item is being treated as an asset pending completion of transfer of title of the land at which time a decision will be taken as to its disposition.

8. Land held for sale

	(thousands of dollars)
Raw land	$ 644
Land under development	12,014
Finished land	5,699
	$ 18,357

9. Accounts payable and accrued liabilities

	1985	1984
	(thousands of dollars)	
Accounts payable	$ 4,549	$ 5,784
Accrued liabilities	13,074	5,120
Payable to Canada for hospital services	6,325	7,339
Current portion of due to Canada - operating grant	8,585	-
Current portion of loans from Canada	646	612
Contractors' holdbacks and security deposits	564	464
Current portion of other debentures	124	112
Due to Yukon Liquor Corporation	-	193
	$ 33,867	$ 19,624

The Territory has requested an additional grant of $6.3 million from Canada to cover the payable for hospital services.

10. Provision for Legislative Assembly Retirement Allowances

The Legislative Assembly Retirement Allowances Act, effective May 17, 1984, authorizes the payment of annual retirement allowances to members of the Legislative Assembly that were members on or after that date. The allowance is based on length of service, subject to a minimum of six years, and is payable from age 55. It is to be discontinued if the member again becomes a member of the Legislative Assembly. An estimated $243,000 was provided for in Legislative Assembly expenditures, during the year, to cover benefits earned by members to March 31, 1985 in respect of past service $221,000, and current service $22,000.

11. Due to Canada - operating grant

In accordance with the financial agreement with Canada the following operating grant adjustments are due to (from) Canada at March 31:

	1985	1984
	(thousands of dollars)	
Adjustments in respect of:		
Income tax collections		
1981-82	$ 2,602	$ 2,602
1982-83	(3,241)	(3,241)
1983-84	1,292	3,215
1984-85	1,315	-
Operating revenues		
1984-85	6,099	-
EPF contributions		
1981-82	385	379
1982-83	1,448	1,306
1983-84	1,382	757
1984-85	(976)	-
	10,306	5,018
Less (add) current portion included in accounts payable (receivable)	8,585	(260)
	$ 1,721	$ 5,278

The long-term portion includes $2,697,000 payable to Canada in 1986-87 and $976,000 receivable from Canada in 1987-88.

12. Unmatured debt

Loans from Canada

These loans, amounting to $8,389,000, have been used to finance certain loans to municipalities and housing mortgages. They have varying repayment terms to the year 2003 with interest rates varying from 3 7/8% to 13 1/4%. The estimated repayment requirements over the next five years are as follows:

	Principal	Interest	Total
	(thousands of dollars)		
1985-86	$ 646	$ 771	$ 1,417
1986-87	670	715	1,385
1987-88	631	656	1,287
1988-89	676	598	1,274
1989-90	739	535	1,274

Other debentures

These debentures are repayable in semi-annual instalments and comprise:

Interest rate	Maturity	1985	1984
		(thousands of dollars)	
11.5%	1988	$ 558	$ 670
12.5%	1993	599	599
13.0%	2003	965	965
		2,122	2,234
Less current portion included in accounts payable and accrued liabilities		124	112
		$ 1,998	$ 2,122

The repayment requirements over the next five years are as follows:

	Principal	Interest	Total
	(thousands of dollars)		
1985-86	$ 124	$ 257	$ 381
1986-87	131	243	374
1987-88	150	227	377
1988-89	153	209	362
1989-90	92	195	287

13. Operating grant

	1985	1984
	(thousands of dollars)	
Received during the year	$ 83,402	$ 78,606
Adjustments in respect of:		
Operating revenues	(6,099)	-
Income tax collections	609	26
EPF contributions	203	(2,152)
	$ 78,115	$ 76,480

14. Commitments

At March 31, 1985 the estimated cost of completing all approved major capital projects over the next three years is $56.5 million. At that date, the Government had outstanding contractual obligations of $676,000

The Government has long-term lease obligations through to 2009 for highways camp facilities in a northern location. The lease provides for fixed costs to be renegotiated every three years and operational costs to be adjusted annually to actual. Current annual lease payments total $667,000 comprising fixed costs of $379,000 and operational costs of $288,000.

15. Guarantees

The Territory has guaranteed repayment of loans payable by the Yukon Housing Corporation totalling $6.6 million.

16. Comparative figures

Certain comparative figures for 1984 have been reclassified to conform with the 1985 presentation.

Schedule A

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Transactions in the Road Equipment Replacement Account for the year ended March 31, 1985

	1985	1984
	(thousands of dollars)	
Charges for use of equipment	$ 10,254	$ 9,967
Operating expenditures	(7,693)	(7,439)
Net income from use of equipment	2,561	2,528
Proceeds on sale of equipment	119	125
Purchase of equipment	(1,903)	(2,120)
Increase during the year	777	533
Balance at beginning of the year	1,197	664
Balance at end of the year	$ 1,974	$ 1,197

Schedule B

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Revenues
for the year ended March 31, 1985

	1985	1984
	(thousands of dollars)	
Operations and maintenance		
Operating grant from Canada (Note 13)	$ 78,115	$ 76,480
Taxes and general revenue		
Income taxes	16,392	15,291
Other taxes	8,870	9,109
Liquor system - net income and liquor taxes	5,890	5,800
Interest - bank and other	5,493	3,781
Yukon Health Care premiums	2,861	2,549
Licences	2,318	2,137
Interest on municipal and housing loans	1,154	1,126
Sale of lots	679	1,153
Fees - registration permits and other	597	522
Other revenues	107	134
	44,361	41,602
Transfer payment from Canada		
Established Programs Financing	7,797	7,529
	$ 130,273	$ 125,611
Capital		
Capital grant from Canada	$ 29,593	$ 26,784

Schedule C

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Recoveries
for the year ended March 31, 1985

	1985	1984
	(thousands of dollars)	
Operations and maintenance		
Community and Transportation Services	$ 13,594	$ 12,941
Health and Human Resources	7,378	5,687
Education, Advanced Education and Manpower	2,719	2,348
Economic Development and Tourism	2,136	1,098
Justice	568	452
Renewable Resources	218	633
Government Services	209	289
Finance	25	17
Executive Council Office	15	35
	$ 26,862	$ 23,500
Capital		
Community and Transportation Services	$ 11,141	$ 6,752
Economic Development and Tourism	1,098	1,627
Education, Advanced Education and Manpower	318	404
Government Services	251	-
Justice	50	-
Renewable Resources	-	66
	$ 12,858	$ 8,849

Schedule D

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Expenditures
for the year ended March 31, 1985

	1985	1984
	(thousands of dollars)	
Operations and maintenance		
Community and Transportation Services	$ 38,989	$ 36,922
Education, Advanced Education and Manpower	32,591	30,116
Health and Human Resources	31,072	29,398
Justice	12,773	11,869
Government Services	9,605	9,359
Renewable Resources	5,094	5,306
Economic Development and Tourism	5,036	4,141
Executive Council Office	2,996	2,670
Finance	2,833	3,298
Public Service Commission	2,032	1,685
Legislative Assembly (Note 10)	1,387	1,070
Yukon Housing Corporation	1,732	1,799
Interest on loans from Canada	1,103	1,320
	$ 147,243	$ 138,953
Capital		
Community and Transportation Services	$ 27,458	$ 19,674
Government Services	4,359	3,347
Education, Advanced Education and Manpower	4,150	4,958
Economic Development and Tourism	2,586	2,898
Health and Human Resources	1,874	1,377
Justice	1,334	474
Renewable Resources	1,037	1,922
Yukon Liquor Corporation	172	142
Legislative Assembly	7	10
Yukon Housing Corporation	-	95
Executive Council Office	-	9
	$ 42,977	$ 34,906

Schedule I

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Capital Assets
for the year ended March 31, 1985

	1985	1984	Difference
Public Buildings including Land and Furnishings	$ 106,542,059	$ 95,800,609	$10,741,450
Other	13,115,287	11,764,554	1,350,733
	119,657,346	107,565,163	12,092,183
Road Equipment	17,954,953	15,617,138	2,337,815
LESS: Accumulated Depreciation	8,973,835	7,328,581	1,645,254
	8,981,118	8,288,557	692,561
	$ 128,638,464	$ 115,853,720	$12,784,744

Schedule 2

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Investments in Capital Assets

for the year ended March 31, 1985

	1985	1984
Balance at beginning of year	$ 1	$ 1
ADD:		
Assets acquired at cost or estimated market value		
Public buildings including land and furnishings	7,828,739	8,544,351
Road equipment	1,874,378	2,120,329
Other	2,353,331	2,064,329
	12,056,448	12,729,009
ADD:		
Prior period adjustments		
Public buildings including land and furnishings	3,354,299	-
Road equipment	4,213	-
Other	177,752	-
	3,536,264	-
LESS:		
Assets written off or sold		
Public buildings including land and furnishings	455,371	990,235
Road equipment	449,516	372,962
Other	257,827	190,636
	1,162,714	1,553,833
Net provision for depreciation of		
Road equipment	1,641,042	883,601
Prior period adjustment	4,213	-
	2,807,969	2,437,434
	12,784,744	10,291,576
LESS:		
Assets written down	12,784,743	10,291,575
Balance at the end of the year	$ 1	$ 1

Schedule 3

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Public Property, Stores
and Materials Deleted
for the year ended March 31, 1985

Public Buildings including land	$ 252,555	
Furniture & Office Equipment	202,816	
Garage Equipment & Tools	16,659	$ 472,030
Road Equipment	449,516	
Government Vehicles in Pool	32,465	
Sundry Equipment	199,340	
Yukon Housing Corporation	8,142	
Fire Fighting Equipment	1,222	690,685
		1,162,715
LESS:		
Recovered from sale during year		
Building & Other	171,450	
Road Equipment	118,661	290,111
		$ 872,604

Schedule 4

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Deletion of

Accounts Receivable

for the year ended March 31, 1985

Write-Offs per section 15 of the Financial Administration Act

Bill Branton	$ 180.00
Reginald Duke	270.00
Jacques Dayon	154.00
William Christianson	992.02
Tom Dickson	219.74
Arnold & Pamela Edzerza	115.68
Douglas Edwards	150.00
Bert Holinaty	255.00
Gordon Horseman	230.00
Irene Isaac	485.63
Edith Johnson	110.00
William Jarvis	177.40
Susan Jules	221.00
George Kushniuk	642.00
Claude Landry	250.00
Ricky Lord	150.00
Patrick McCormick	209.40
Grafton Martin	225.00
Debbie Moi	208.00
Gloria Nukon	350.00
Wayne Reindeer	150.00
Shirley Ladue	160.00
Gloria Lee	100.00
Bruce Shivas	164.00
Bill VanFleet	290.00
Robert Williams	104.00
Whitehorse Coral Society	150.00
Nancy Hanna	100.00
Cindy Lambert	(150.00)
Lois Beard	(200.00)
Phil Rashley	(300.00)
T. Corcoran	240.26
Edith Jerome	324.69
Mary Cowan	259.63
Margaret George	419.94
Doreen Grady	249.61
Ronald Jamieson	102.69
Jacqueline Jones	137.05
Kathy MacDonald	157.75
Kim Honga	238.89
Mark Podhora	126.24

Schedule 4

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Deletion of

Accounts Receivable

for the year ended March 31, 1985

Write-Offs per section 15 of the Financial Administration Act continued

Virginia Smith (Kemble)	$	408.56
Ross Reid		650.00
Alan Hall		895.29
Pete Risby		947.78
Pat Stafa		593.47
Tracey Cook		510.00
Floyd Beaufield		660.00
A. Bondarchuk		200.00
L.J. Coulter		259.62
Ken Coldough		120.18
Mary Doyle		476.00
Dezadeash Lodge		284.90
Charles Farkas		255.00
Bruce Farucette		336.88
Andrew Horman		151.80
Bert Holinaty		308.02
Holden Transport		221.90
Daisy Johnny		220.00
Larry Jackson		100.00
Linda Klaver		115.00
Klondike Express		386.84
La Ports Van & Storage		476.41
Robert Massicot		492.00
Robert Milne		440.00
Steve Morris		100.00
L. Murphy		181.95
Robin McWhiter		480.00
Gloria Nukon		301.90
John Peters		124.47
Randy Payne		368.00
Richard Pearson		407.10
Robin Quash		136.00
Pete Risby		124.18
William Smith		239.47
Clifford Smith		194.00
C. Swain		236.98
Helen Scott		284.11
Wendy Thompson		220.00
B. Willis		247.50
D. WOlshyn		340.00
Jim Willey		234.52
Peter Walsh		200.00
Allen Waugh		382.00

Schedule 4

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Deletion of

Accounts Receivable

for the year ended March 31, 1985

Write-Offs per section 15 of the Financial Administration Act continued

Various Yukon Ordinance & Reports	$ 143.50	
Bolter Consultants	650.00	
Estella Cortez	516.25	
Thelma Fernadez	696.30	
E. Mayes	887.72	
K.J. Poast	760.00	
Silver Arrow Syndicate	600.94	
Vera Sterriah	631.50	
Norman Aubichon	114.61	
Arthur Blake	178.96	
Brian Brenner	105.80	
Linda Bucker	185.26	
Gene Brown	106.46	
Rick Caynor	100.52	
Gordon Ferguson	194.80	
Nichols Fryer	363.60	
Ron Itsi	178.96	
John McClure	120.22	
Michael McGraw	103.39	
David Rhines	121.54	
Greg Taylor	193.48	
Ellen Williams	147.61	
Barry Royal	925.50	
Hal Richards	134.68	
Tom McInnis	250.00	
Kathy Kushniruk	100.00	
Koran Tool System	420.60	
Doug Hamilton	125.00	
Marlene Bonnefry	440.00	
Less than $100	26,801.74	$ 59,030.39

Schedule 4

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Deletion of

Accounts Receivable

for the year ended March 31, 1985

Write-Offs per section 15 of the Finanical Administration Act		$ 59,030.39
Provision For Doubtful Accounts:		
Accounts Receivable 1985 Allowance	$ 38,719.48	
Less: 1984 Allowance	166,241.74	(127,522.26)
Property Tax 1985 Allowance	188,204.15	
Less: 1984 Allowance	180,440.70	7,763.45
		$ (60,728.42)

Schedule 5

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Road Equipment Replacement Fund

for the year ended March 31, 1985

	1985	1984
	(thousands of dollars)	
Charges for use of equipment	$ 10,254	$ 9,967
Operating expenditures	(7,693)	(7,439)
Net Income from use of equipment	2,561	2,528
Proceeds on sale of equipment	119	125
Purchase of equipment	(1,903)	(2,120)
Increase during the year	777	533
Balance at beginning of the year	1,197	664
Balance at end of the year	$ 1,974	$ 1,197

Schedule 6

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Replacement of Vehicles

for the year ended March 31, 1985

TYPE OF VEHICLE	ESTIMATES 1984-85	ACTUAL 1984-85
Motor Graders	6	6
Motor Grader wings	3	3
Crewcab Pickup Trucks	10	10
Single Axle Dump Trucks - 6 yd.	4	-
½ Ton Pickup Trucks	4	4
Utility Body Truck	1	1
Crawler Tractor 140 HP	1	1
Pneumatic Compactors	2	2
Vibratory Compactor/Tilt Top Trailer	1	1
Pneumatic Compactor/Tilt Top Trailer	1	1
Medium Truck Van Body Single Axle	6	6
Excavator Truck Mounted	1	1
Single Axle Dump Trucks 4 yd.	-	6
	40	42
TOTAL COST (000's)	$ 1,919	$ 1,999

Schedule 7

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Garage Operations Revolving Fund

for the year ended March 31, 1985

Operations and Maintenance	1985	1984	Increase (Decrease)
OPENING INVENTORY:			
Parts and materials	$ 601,985	$ 534,095	$ 67,890
Fuel and lubricants	195,814	160,011	35,803
	797,799	694,106	103,693
Add: Purchases			
Parts and materials	2,102,567	1,992,669	109,898
Fuel and lubricants	985,048	993,636	(8,588)
	3,087,615	2,986,305	101,310
Less: Consumption			
Parts and materials	2,012,869	1,924,779	88,090
Fuel and lubricants	970,262	957,833	12,429
	2,983,131	2,882,612	100,519
CLOSING INVENTORY:			
Parts and materials	691,683	601,985	89,698
Fuel and lubricants	210,600	195,814	14,786
	$ 902,283	$ 797,799	$ 104,484

Schedule 8

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Central Stores
Revolving Fund
for the year ended March 31, 1985

	1985	1983	Increase (Decrease)
OPENING INVENTORY	$ 439,089	$ 373,814	$ 65,275
ADD: Purchases	1,056,560	1,072,717	(16,157)
	1,495,649	1,446,531	49,118
LESS: Consumption	1,006,870	1,007,442	(572)
CLOSING INVENTORY (Net of Write-off)	$ 488,779	$ 439,089	$ 49,690
INVENTORY WRITE-OFF	$ -	$ 302	$ (302)

Schedule 9

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Dust Pallatives Revolving Fund

for the year ended March 31, 1985

	1985	1984	Increase (Decrease)
OPENING INVENTORY	$1,912,970	$ 831,553	$1,081,417
ADD: Purchases	1,868,818	2,832,444	(963,626)
	3,781,788	3,663,997	117,791
LESS: Consumption	1,934,688	1,751,027	183,661
CLOSING INVENTORY	$1,347,100	$ 1,912,970	$ (65,870)

Schedule 10

GOVERNMENT OF THE YUKON TERRITORY

Summary of Revenue

for the year ended March 31, 1985

	1985	1984	Increase (Decrease)
TAXATION:			
Income Tax	$ 16,391,786	$ 15,290,552	$ 1,101,234
Fuel Tax	4,540,856	4,048,725	492,131
Property Tax	1,072,831	1,111,946	(39,115)
School Tax	1,752,018	1,734,437	17,581
Grants in Lieu	(162,897)	663,242	(826,139)
Tobacco Tax	1,357,040	1,260,651	96,389
Insurance Tax	310,318	289,871	20,447
	25,261,952	24,399,424	862,528
LICENCES:			
Motor Vehicle Ordinance	1,710,509	1,555,759	154,750
Business and Professional	150,024	148,253	1,771
Game and Campground	457,339	433,493	23,846
	2,317,872	2,137,505	180,367
PERMITS, FEES and FINES:			
Justice	341,489	342,941	(1,452)
Community and Transportation	255,242	179,384	75,858
	596,731	522,325	74,406
INTEREST:			
Bank & Investment	5,223,101	3,540,545	1,682,556
Delinquent Taxes	88,622	66,283	22,339
Land Sale Agreements	182,583	173,899	8,684
Municipal Housing Loans	1,153,040	1,125,558	27,482
	6,647,346	4,906,285	1,741,061

Schedule 10 cont'd

GOVERNMENT OF THE YUKON TERRITORY

Summary of Revenue

for the year ended March 31, 1985

	1985	1984	Increase (Decrease)
OTHER:			
Currency Exchange	$ 6,550	$ 64,713	(58,163)
Marriage Licences	2,200	2,358	(158)
Vital Statistics	11,265	10,259	1,006
Library Fines	4,031	2,916	1,115
Rental Video Equipment	3,039	2,694	345
Photocopying Charges	9,966	9,463	503
Photography Charges	3,509	2,367	1,142
Sundry	15,509	5,458	10,051
Prior Year's Adjustments	50,728	34,215	16,513
	106,797	134,443	(27,646)
GENERAL REVENUE:			
Y.H.C. Insurance Premiums	2,860,570	2,549,260	311,310
Liquor System Net Income	5,890,109	5,799,982	90,127
Sale of Lots	679,566	1,153,155	(473,589)
	9,430,245	9,502,397	(72,152)
TOTAL REVENUES	$44,360,943	$ 41,602,379	$2,758,564

Schedule 11

GOVERNMENT OF THE YUKON TERRITORY

Summary of Expenditure Recoveries

for the year ended March 31, 1985

	1985	1984	Increase (Decrease)
EXECUTIVE COUNCIL OFFICE			
Operating and Maintenance			
Inquiry Centre	$ 15,000	$ 35,000	$ (20,000)
EDUCATION			
Operating and Maintenance			
Student Accommodation	38,498	43,657	(5,159)
YVTTC Sale of Materials	60,655	48,160	12,495
Teacher Training Program	-	1,462	(1,462)
Rental of Classrooms	19,977	72,744	(52,767)
Night School Fees	52,547	44,108	8,439
Tradesman Qualification Fees	1,494	1,640	(146)
Occupational Training	1,891,521	1,780,367	111,154
Dormitory Fees	76,561	122,861	(46,300)
Bilingualism	429,879	215,459	214,420
Language Develop.Program	-	4,550	(4,550)
Cafeteria	14,665	11,861	2,804
G.E.D. Tests	847	815	32
YVTTC License Fees - Certified Nursing	480	390	90
YVTTC Test Fees - Certified Nursing	360	(40)	400
Student Finanical Assistance	3,467	-	3,467
Field Trips	331	-	331
Damage Assessments	209	-	209
Professional Development	25,451	-	25,451
Locker, Shop fees, etc.	6,337	-	6,337
G.I.T. Claims	95,533	-	95,533
	$ 2,718,812	$2,348,034	$ 370,778
Capital			
Voc. School Housing Project	-	5,418	(5,418)
Skills Growth	279,397	399,000	(119,603)
French Cadre Renovations	39,271	-	39,271
	$ 318,668	$ 404,418	$ (85,750)

Schedule 11 cont'd

	1985	1984	Increase (Decrease)
HEALTH & HUMAN RESOURCES			
Operating and Maintenance			
Administration	$ 999,832	$ 907,276	$ 92,556
Child Welfare Services	864,177	560,403	303,774
Social Assistance	1,055,768	1,031,115	24,653
Family Allowance Recovery	45,745	46,203	(458)
Day Care Subsidy	23,733	25,914	(2,181)
Social Asssistance Payment	174,493	134,118	40,375
Yukon Family Planning	32,000	75,306	(43,306)
Lodges	155,687	198,321	(42,634)
Youth Services Centre	68,386	70,292	(1,906)
Child Welfare Costs	355,827	273,138	82,689
Homes for Children	30,331	42,535	(12,204)
Social Service Agencies	223,524	65,367	158,157
Youth Offenders	395,836	399,623	(3,787)
Rehabilitation	-	20	(20)
Y.H.I.S.	1,782,846	1,034,016	748,830
V.R.D.P. Canada Assistance Plan	788,125	745,923	42,202
Third Party Recoveries	44,039	74,045	(30,006)
ADS Recoveries	2,798	4,061	(1,263)
Y.C.A. Implementation	250,000	-	250,000
Transition Home	84,766	-	84,766
	$ 7,377,913	$5,687,676	$ 1,690,237
ECONOMIC DEVELOPMENT			
Operations and Maintenance			
Pipeline	$ 680,483	$ 2,806	$ 677,677
Dawson Visitors Reception Centre	12,150		12,150
Statistics Canada	2,353	5,868	(3,515)
Third Party Recoveries	4,492	107,630	(103,138)
Non-Gov't Domestic Electric	1,399,021	944,517	454,504
Wilderness Brochure	10,000		10,000
Tourism Development Strategy	6,375		6,375
Cooperative Marketing	20,000		20,000
Participants Fees - Sports Games	1,196		1,196
Northern Hydro Carbon		622	(622)
Xerox Chargebacks		41	(41)
Need Program		36,073	(36,073)
	$ 2,136,070	$1,097,557	$ 1,038,513
Capital			
Arda Recoveries	147,559	208,776	(61,217)
Energy Conservation	427,324	572,180	(144,856)
Northern Oil and Gas Action Program	522,880	-	522,880
Tourism Development		833,448	(833,448)
Parks Canada		12,150	(12,150)
	$ 1,097,763	$1,626,554	$ (528,791)

Schedule 11 cont'd

	1985	1984	Increase (Decrease)
JUSTICE			
Operations and Maintenance			
Credit Union Recovery	$ 2,108	$ 8,829	$ (6,721)
Workers' Compensation	92,638	46,397	46,241
Metric Conversion Program	23,766	18,816	4,950
Federal Court (Legal Expense & Costs)	9,762	9,078	684
Legal Aid	226,869	228,860	(1,991)
Court Worker Program	62,502	45,068	17,434
Inmate Room - Board and Laundry	1,973	2,502	(529)
Third Party Recoveries	(437)	5,815	(6,252)
Crime Compensation	4,868	(2,147)	7,015
Canadian Correctional Service	72,261	61,859	10,402
Gun Control and Firearm Program	38,908	20,966	17,942
Firearms	8,506	5,973	2,533
National Parole Board	24,267	-	24,267
Immigration Services	295		295
	$ 569,286	$ 452,016	$ 116,270
Capital			
Sale of Surplus Housing	$ 50	$ -	$ 50
COMMUNITY AND TRANSPORTATION SERVICES			
Operation and Maintenance			
Water Delivery and Sewage Charges	$ 48,920	$ 44,640	$ 4,280
Municipal Tax Assessments	138,729	110,982	27,747
Insect Control	23,737	29,792	(6,055)
Sale of Maps and Reports	383	993	(610)
Dawson Service Connections	-	37,103	(37,103)
Third Party Recoveries	3,429	3,962	(533)
Course Fees	1,036	4,155	(3,119)
Ambulance Fees	23,791	21,572	2,219
Third Party Office Rental	12,548	12,548	-
V.H.F. Radio	104,712	108,076	(3,364)
Airports and Airstrips	1,086,051	822,643	263,408
Alaska Highway Agreement	11,860,509	11,495,325	365,184
Third Party Services	287,502	247,614	39,888
Meals and Lodging	1,134	1,754	(620)
	$ 13,592,481	$12,941,159	$ 651,322
Capital			
M.O.T. Airports	92,112	157,780	(65,668)
Engineering Services	11,050,331	6,576,790	4,473,541
Other Miscellaneous Recoveries		17,887	(17,887)
	$ 11,142,443	$ 6,752,457	$ 4,389,986

Schedule 11 cont'd

	1985	1984	Increase (Decrease)
FINANCE			
Operation and Maintenance			
Worker's Compensation	$ 6,000	$ 6,000	$ -
Tax Liens	161	18	143
Housing Rentals			
- Non Yukon Housing Corp.	14,727	10,169	4,558
Small Debt Court	15	104	(89)
Adjudication Committee	3,822	696	3,126
	$ 24,725	$ 16,987	$ 7,738
RENEWABLE RESOURCES			
Operation and Maintenance			
Subsidiary Agreement	$ 15,184	$ 177,364	$ (162,180)
Resource Corps.	62,651	62,031	620
Yukon River Basin Studies	125,602	459,696	(334,094)
Bear Transplants	14,000	-	14,000
Adjudication Penalties	536	-	536
	$ 217,973	$ 699,091	$ (481,118)
GOVERNMENT SERVICES			
Operation and Maintenance			
Federal Internal Retrofit Program		44,108	(44,108)
Micrographic Recoveries	$ 886	$ 716	$ 170
Sale of Ordinances and Publications	4,779	4,837	(58)
Queen's Printer	8,727	8,431	296
Rent of Government Properties	105,490	164,158	(58,668)
Staff Parking	918	-	918
Energy Conservation	88,110	-	88,110
Vending Machine	75	11	64
	$ 208,985	$ 222,261	$ (13,276)
Capital			
Third Party Insurance	36,158	3,122	33,036
Sale of Surplus Equipment	171,450	64,169	107,281
Software Development	43,266		43,266
	$ 250,874	$ 67,291	$ 183,583

Schedule 12

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Remission

for the year ended March 31, 1985

	1984-85
No Remissions	

Schedule 13

GOVERNMENT OF THE YUKON TERRITORY
Schedule of Grants & Contributions
for the year ended March 31, 1985

EXECUTIVE COUNCIL		
Pacific Rim Trade Promotion	$ 25,000	$ 25,000
EDUCATION		
Student Accommodation	67,940	
School Program	5,350	
Student Transportation	81,462	
Special Education	4,125	
Native Language Program	326,000	
Manpower Planning and Industrial Training	775	
Employment Development	1,235,818	
Yukon Student Financial Assistance	958,792	
Library Board Grants	114,111	2,794,373
HEALTH AND HUMAN RESOURCES		
Mental Health Services	$ 113	
Cancer Control	11,666	
Child Welfare Services	649,958	
Group Homes	301,147	
Foster Homes	96,184	
Receiving and Assessment Centre	236,179	
Social Assistance	2,335,216	
Yukon Rehabilitation Centre	131,934	
Pioneer Utility	144,180	
Yukon Family Services	59,000	
Child Development Centre	68,300	
Day Care Program	107,301	
Crossroads	294,000	
Community Grants	25,384	
Yukon Seniors Income Supplement	413,579	
Woman's Transition Home	173,500	
Handy Bus Service	68,731	
Youth Services Centre	2,270	5,118,642

Schedule 13 cont'd

MUNICIPAL AND COMMUNITY AFFAIRS

Grant-in-lieu of Taxes	$ 824,662	
Cemetary Grant	5,000	
Whitehorse Transit Charges	261,747	
Dawson Sewer and Water Deficit	218,000	
Conditional Municipal Services Grant	272,189	
Basic Operating Grant	456,401	
Dwelling Unit Grant	1,630,537	
Other Conditional Grants	484,554	
Local Services	442,627	
Community Assistance Programs	3,269,375	
Public Works Programs	165,746	
Whitehorse Business Improvements	150,575	
Bituminous Surface Treatment	1,660	
Old Crow Fuel	25,000	
Northern Exploration Facilities	56,351	
Community Recreation	351,774	
Pool Program	173,010	
Sports and Fitness Program	100,813	
Arts Program	79,443	8,969,464

ECONOMIC DEVELOPMENT AND TOURISM

Private Residential Fuel	$ 13,321	
Non-Gov't Domestic Power	1,031,380	
Non-Gov't Commercial Power	84,411	
Administration	10,000	
Self Generated Power	10,210	
Old Crow Trapping	13,721	
Carmacks Trapping	7,106	
Ross River Trapping	19,164	
Yukon Assocation of Non Status	10,966	
CYI Special Project Training	81,234	
Carcross Band Training	4,272	
Tourism Training	1,223	
Deanna Ku Construction	43,527	
Sign Shop	3,945	
Energy Cons Incentive Projects	109,640	
Renew Energy Conservation Program	120,295	
Sr. Citizens Residential Retro	68,793	
Han Fishery	1,801	
Old Crow Arts and Crafts Co-op	4,327	
Saving Energy Action Loans	2,549	
Museum Grants	77,453	
Tourism Development Projects	174,299	
Yukon Visitors Association	95,000	
Tourism Incentive Opportunities	182,551	2,171,188

Schedule 13 cont'd

JUSTICE		
Criminal Inquiries Program	$ 6,490	
Court Worker Program	106,100	
Corrections Institute	32,528	145,118
FINANCE		
Supplementary Pensions	297,206	
Home Owner Grants	826,299	1,123,505
		$ 20,347,290

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES

FOR THE YEAR ENDED MARCH 31, 1985

Dept Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 01 YUKON LEGISLATIVE ASSEMBLY					
Operation and Maintenance					
Yukon Legislative Assembly	$ 919,000	$ (60,000)	$ 859,000	$ 819,000	$ 40,000
Clerk of Assembly	262,000	11,000	273,000	257,000	16,000
Elections	60,000	22,000	82,000	68,000	14,000
Retirement Allow. and Death Benefits	-	244,000	244,000	243,000	1,000
Contingency	-	10,000	10,000	-	10,000
	$ 1,241,000	$ 227,000	$ 1,468,000	$ 1,387,000	$ 81,000
Capital					
F.M. Broadcasting Equipment	8,000	(1,000)	7,000	7,000	-
Contingency	-	-	-	-	-
	$ 8,000	$ (1,000)	$ 7,000	$ 7,000	$ -
DEPT 02 EXECUTIVE COUNCIL OFFICE					
Operation and Maintenance					
Cabinet Support	661,000	104,000	765,000	648,000	117,000
Office of the Commissioner	94,000	16,000	110,000	90,000	20,000
Administration	571,000	144,000	715,000	651,000	64,000
Policy and Priorities	-	40,000	40,000	21,000	19,000
Internal Audit	236,000	11,000	247,000	245,000	2,000
Land Claims	518,000	68,000	586,000	516,000	70,000
Federal and Intergovernmental Relations	337,000	71,000	408,000	362,000	46,000
Public Affairs Bureau	494,000	16,000	510,000	463,000	47,000
Contingency	-	100,000	100,000	-	100,000
	$ 2,911,000	$ 570,000	$ 3,481,000	$ 2,996,000	$ 485,000
Capital					
Public Affairs Bureau Equipment	1,000	(1,000)	-	-	-
	$ 1,000	$ (1,000)	$ -	$ -	$ -

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 03 EDUCATION, ADVANCED EDUCATION AND MANPOWER					
Operation and Maintenance					
Administration	$ 590,000	$ 133,000	$ 723,000	$ 658,000	$ 65,000
Public Schools	22,299,000	3,049,000	25,348,000	24,298,000	1,050,000
French Language	213,000	301,000	514,000	430,000	84,000
Libraries and Archives	1,087,000	36,000	1,123,000	1,077,000	46,000
Advanced Education and Manpower	8,817,000	(1,076,000)	7,741,000	7,695,000	46,000
Accounting Adjustments	-	1,000	1,000	2,000	(1,000)
Contingency	-	200,000	200,000	-	200,000
	$ 33,006,000	$ 2,644,000	$ 35,650,000	$ 34,160,000	$1,490,000
Capital					
Miscellaneous School Equipment	180,000	572,000	752,000	695,000	57,000
G.A. Jeckell School Renovations	11,000	2,000	13,000	17,000	(4,000)
Grey Mountain Primary School Windows	10,000	(2,000)	8,000	7,000	1,000
Whitehorse Elementary School Electrical Upgrading	450,000	(194,000)	256,000	231,000	25,000
Christ the King Elementary School Expansions	300,000	163,000	463,000	402,000	61,000
F.H. Collins Fire Alarm Upgrading	-	74,000	74,000	70,000	4,000
Jack Hulland School Renovations	100,000	(93,000)	7,000	2,000	5,000
School Ground Improvements	193,000	28,000	221,000	241,000	(20,000)
Watson Lake High School Flooring	48,000	(5,000)	43,000	42,000	1,000
Robert Service School Laboratory	8,000	-	8,000	4,000	4,000
Yukon College Equipment	325,000	46,000	371,000	632,000	(261,000)
Yukon College Renovations	146,000	523,000	669,000	180,000	489,000
J.V. Clark School - Shop and Gym	-	24,000	24,000	25,000	(1,000)
Elsa School Miscellaneous Renovations	-	73,000	73,000	73,000	-
Selkirk Street School Renovations	26,000	(1,000)	25,000	25,000	-
Eliza Van Bibber School Alterations	4,000	-	4,000	4,000	-
Yukon College Portable Classroom	60,000	-	60,000	52,000	8,000
Yukon College Skills Growth Fund	-	267,000	267,000	279,000	(12,000)
St. Elias School Renovations	-	4,000	4,000	-	4,000
French Cadre Renovations MBM 84-29-07	-	44,000	44,000	43,000	1,000

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 03 EDUCATION, ADVANCED EDUCATION AND MANPOWER continued					
Capital					
Porter Creek School Fencing	$ -	$ 10,000	$ 10,000	$ 10,000	$ -
Elsa School Activity Room Design Construction	-	28,000	28,000	4,000	24,000
Grey Mountain Primary School Activity Room Design and Construction	-	32,000	32,000	7,000	25,000
Jeckell Industrial Arts Design	-	18,000	18,000	12,000	6,000
Robert Service Industrial Arts Design	-	30,000	30,000	14,000	16,000
Public Schools - New Construction					
Carcross	-	18,000	18,000	16,000	2,000
Eliza Van Bibber	-	20,000	20,000	19,000	1,000
Teslin	100,000	164,000	264,000	269,000	(5,000)
Ross River	300,000	259,000	559,000	516,000	43,000
Yukon College New Facility	-	232,000	232,000	170,000	62,000
Libraries and Archives Equipment	44,000	38,000	82,000	80,000	2,000
Public Library Development	5,000	-	5,000	3,000	2,000
Conservation Laboratory	11,000	-	11,000	6,000	5,000
Contingency	-	50,000	50,000	-	50,000
	$ 2,321,000	$ 2,424,000	$ 4,745,000	$ 4,150,000	$ 595,000
DEPT 05 HEALTH AND HUMAN RESOURCES					
Operation and Maintenance					
Administration - Human Resources	2,650,000	(110,000)	2,540,000	2,521,000	19,000
Child Welfare Services	1,480,000	104,000	1,584,000	1,682,000	(98,000)
Social Assistance	2,577,000	(300,000)	2,277,000	2,335,000	(58,000)
Rehabilitation Services	1,221,000	(70,000)	1,151,000	1,114,000	37,000
Grants	1,263,000	98,000	1,361,000	1,354,000	7,000
Alcohol and Drug Services	281,000	(21,000)	260,000	251,000	9,000
Residential Facilities	2,282,000	(36,000)	2,246,000	2,244,000	2,000
Administration - Health Services	592,000	72,000	664,000	627,000	37,000
General Health Services	1,624,000	-	1,624,000	1,651,000	(27,000)
Yukon Hospital Insurance Services	13,312,000	-	13,312,000	10,872,000	2,440,000
Yukon Health Care Insurance Plan	4,745,000	150,000	4,895,000	5,295,000	(400,000)
Mental Health Services	249,000	-	249,000	198,000	51,000

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 05 HEALTH AND HUMAN RESOURCES continued					
Subsidized Medical Travel	$ 588,000	$ 69,000	$ 657,000	$ 639,000	$ 18,000
Disease Control	194,000	-	194,000	161,000	33,000
Speech Pathology	220,000	(3,000)	217,000	126,000	91,000
Adjustments	-	-	-	2,000	(2,000)
Contingency	-	-	-	-	-
	$ 33,278,000	$ (47,000)	$ 33,231,000	$ 31,072,000	$2,159,000
Capital					
Furniture and Equipment	120,000	164,000	284,000	231,000	53,000
Renovations - General	30,000	15,000	45,000	26,000	19,000
Northern Health Services Equipment and Construction	150,000	-	150,000	1,394,000	(1,244,000)
Young Offenders Facility	1,000	-	1,000	1,000	-
Macaulay Lodge Renovations	-	271,000	271,000	222,000	49,000
Contingency	-	1,471,000	1,471,000	-	1,471,000
	$ 301,000	$ 1,921,000	$ 2,222,000	$ 1,874,000	$ 348,000
DEPT 07 ECONOMIC DEVELOPMENT AND TOURISM					
Operation and Maintenance					
Administration	521,000	303,000	824,000	768,000	56,000
Economic Policy Planning and Research	284,000	42,000	326,000	207,000	119,000
Energy and Mines	1,589,000	85,000	1,674,000	1,372,000	302,000
Statistical Services	256,000	28,000	284,000	228,000	56,000
Heritage	266,000	8,000	274,000	257,000	17,000
Tourism and Small Business	1,890,000	265,000	2,155,000	2,106,000	49,000
Expo '86	107,000	(19,000)	88,000	97,000	(9,000)
Accounting Adjustments	-	1,000	1,000	1,000	-
Contingency	-	150,000	150,000	-	150,000
	$ 4,913,000	$ 863,000	$ 5,776,000	$ 5,036,000	$ 740,000

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 07 ECONOMIC DEVELOPMENT AND TOURISM continued					
Capital					
Tourism Incentives	$ 500,000	$ -	$ 500,000	$ 247,000	$ 253,000
Watson VRC Trains	20,000	-	20,000	20,000	-
VCR Equipment	32,000	(5,000)	27,000	22,000	5,000
Tourism Displays	10,000	-	10,000	11,000	(1,000)
Fork Selkirk	180,000	(5,000)	175,000	165,000	10,000
S.S. Tutshi	68,000	-	68,000	83,000	(15,000)
Herschel Island	40,000	-	40,000	49,000	(9,000)
Hootalinqua	65,000	-	65,000	54,000	11,000
Robinson Roadhouse	45,000	-	45,000	37,000	8,000
Museum Grants	45,000	-	45,000	45,000	-
Highway Point of Interest Signs	80,000	-	80,000	77,000	3,000
Ladue Mill - Dawson City	25,000	28,000	53,000	44,000	9,000
Tourism Development	50,000	50,000	100,000	133,000	(33,000)
Travel Film Prints	25,000	21,000	46,000	14,000	32,000
Old Territorial Admin. Building	25,000	50,000	75,000	42,000	33,000
Canyon City	-	3,000	3,000	3,000	-
Visitor Reception Centre Grounds	-	31,000	31,000	25,000	6,000
Tourism Facilities	-	42,000	42,000	42,000	-
Beaver Creek Interpretive Display	33,000	20,000	53,000	49,000	4,000
Yukon Pavilion Expo '86	-	338,000	338,000	152,000	186,000
Carcross Landscaping	41,000	-	41,000	19,000	22,000
Renewable Energy and Energy Conservation Agreement	1,314,000	(500,000)	814,000	488,000	326,000
Yukon Hydro Co. Limited	-	1,000	1,000	-	1,000
Special ARDA	638,000	(288,000)	350,000	231,000	119,000
Statistical Data	5,000	4,000	9,000	7,000	2,000
Energy Supply Investigation Fund	200,000	(85,000)	115,000	5,000	110,000
Energy Conservation Fund	300,000	-	300,000	3,000	297,000
Small Business Development Program	500,000	-	500,000	11,000	489,000
Small Business Loan Fund	1,000	-	1,000	-	1,000

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 07 ECONOMIC DEVELOPMENT AND TOURISM continued					
Capital					
Northern Oil and Gas Action Program	$ -	$ 720,000	$ 720,000	$ 508,000	$ 212,000
Contingency	-	25,000	25,000	-	25,000
	$ 4,242,000	$ 450,000	$ 4,692,000	$ 2,586,000	$2,106,000
DEPT 08 JUSTICE					
Operation and Maintenance					
Legal Services	889,000	70,000	959,000	947,000	12,000
Court Services	1,292,000	120,000	1,412,000	1,395,000	17,000
Legal Aid	416,000	310,000	726,000	783,000	(57,000)
Policing	5,737,000	-	5,737,000	4,902,000	835,000
Criminal Injuries Compensation	33,000	-	33,000	14,000	19,000
Yukon Courtworkers	106,000	-	106,000	106,000	-
Consumer and Corporate Affairs	939,000	112,000	1,051,000	957,000	94,000
Administration	440,000	166,000	606,000	536,000	70,000
Corrections	2,956,000	191,000	3,147,000	3,129,000	18,000
Accounting Adjustments	-	3,000	3,000	4,000	(1,000)
Contingency	-	130,000	130,000	-	130,000
	$ 12,808,000	$ 1,102,000	$ 13,910,000	$12,773,000	$1,137,000
Capital					
W.C.C. Equipment	62,000	(11,000)	51,000	54,000	(3,000)
Territorial Court-Equipment	6,000	24,000	30,000	28,000	2,000
W.C.C. Renovations	-	10,000	10,000	10,000	-
Justice Center Soil Testing	-	2,000	2,000	-	2,000
Justice Center	-	1,255,000	1,255,000	1,230,000	25,000
W.C.C. Fencing	-	9,000	9,000	9,000	-
W.C.C. Lighting	-	-	-	2,000	(2,000)
W.C.C. Structural Study	-	7,000	7,000	7,000	-
Winch (Sheriff's Vehicle)	-	1,000	1,000	1,000	-
W.C.C. Retrofit	-	-	-	(7,000)	
Safety and Related Equipment	-	6,000	6,000	-	6,000
	$ 68,000	$ 1,303,000	$ 1,371,000	$ 1,334,000	$ 37,000

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 09 COMMUNITY AND TRANSPORTATION SERVICES					
Operation and Maintenance					
Departmental Administration	$ 641,000	$ 49,000	$ 690,000	$ 678,000	$ 12,000
Highways and Transportation	30,302,000	269,000	30,571,000	30,267,000	304,000
Policy and Planning	-	-	-	-	-
Lands and Housing	734,000	(13,000)	721,000	667,000	54,000
Community Services	6,825,000	272,000	7,097,000	6,783,000	314,000
Municipal Engineering	604,000	27,000	631,000	575,000	56,000
Accounting Adjustment	-	24,000	24,000	19,000	5,000
Contingency	-	50,000	50,000	-	50,000
	$ 39,106,000	$ 678,000	$ 39,784,000	$38,989,000	$ 795,000
Capital					
Fire Services	130,000	72,000	202,000	147,000	55,000
Road, Streets and Sidewalks	200,000	2,000	202,000	197,000	5,000
Local Services	255,000	342,000	597,000	583,000	14,000
Land Development	2,253,000	2,869,000	5,122,000	3,675,000	447,000
Community Assistance Program	4,196,000	305,000	4,501,000	4,085,000	416,000
Public Works Building	-	6,000	6,000	5,000	1,000
Whitehorse Business Improvement	-	150,000	150,000	151,000	(1,000)
Whitehorse Escarpment Control	-	60,000	60,000	150,000	(90,000)
Dawson City Water and Sewer	100,000	41,000	141,000	126,000	15,000
Ambulance Services	99,000	(11,000)	88,000	137,000	(49,000)
Haines Junction Sewage Lagoon	1,300,000	(948,000)	352,000	341,000	11,000
Miscellaneous Equipment	5,000	-	5,000	4,000	1,000
Watson Lake Sewage Lagoon	210,000	(80,000)	130,000	124,000	6,000
Bituminus Surface Treatment	900,000	(33,000)	867,000	814,000	53,000
Pelly Crossing Swimming Pool	-	-	-	-	-
Old Crow Water and Sewer	200,000	(125,000)	75,000	79,000	(4,000)
Agricultural Development Project	10,000	(10,000)	-	-	-
Sundry Equipment	250,000	68,000	318,000	269,000	49,000
Miscellaneous and Minor Projects	25,000	-	25,000	13,000	12,000

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 09 COMMUNITY AND TRANSPORTATION SERVICES continued					
Pre-Engineering	$ 184,000	$ -	$ 184,000	$ 190,000	$ (6,000)
V.H.F. Radio System	85,000	-	85,000	80,000	5,000
Parts Warehouse - Central Workshop	100,000	-	100,000	34,000	66,000
Mayo Workshop and Yard	-	60,000	60,000	28,000	32,000
Dawson Airport Windsock	-	9,000	9,000	9,000	-
Mayo Airport Drainage Improvement	-	76,000	76,000	81,000	(5,000)
Weigh Scales - Cassiar Junction	15,000	285,000	300,000	260,000	40,000
Maintenance Camp Facilities	440,000	97,000	537,000	476,000	61,000
Other Roads - Rec. and Mineral Access	666,000	-	666,000	681,000	(15,000)
South Canol Road Drainage Replacement	495,000	(62,000)	433,000	13,000	420,000
Engineering Services Agreement	-	11,416,000	11,416,000	10,661,000	755,000
Klondike Highway	3,150,000	166,000	3,316,000	3,261,000	55,000
Impounded Vehicles Compound		11,000	11,000	11,000	-
Ketza River Bridge	285,000	(1,000)	284,000	268,000	16,000
Old Crow Airport Fencing	-	-	-	5,000	(5,000)
Dempster Highway Culverts	-	-	-	130,000	(130,000)
Emergency Repairs and Historic Facades	308,000	202,000	510,000		510,000
Less Recoveries	(69,000)	(16,000)	(85,000)		(85,000)
Thermal Upgrading	130,000	(130,000)	-	-	-
Less Recoveries	(80,000)	80,000	-	-	-
Alexander St. Renovations	400,000	(57,000)	343,000	345,000	(2,000)
Less Recoveries	(200,000)	(30,000)	(230,000)		(230,000)
Rural and Native Housing	75,000	(75,000)	-	-	-
Vehicles	27,000	(2,000)	25,000	25,000	-
Contingency	-	100,000	100,000	-	100,000
	$ 16,144,000	$ 14,837,000	$ 30,981,000	$27,458,000	$3,523,000

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 10 PUBLIC SERVICE COMMISSION					
Operation and Maintenance					
Office of the Public Service Commissioner	$ 107,000	$ 90,000	$ 197,000	$ 143,000	$ 54,000
Recruitment and Labour Relations	748,000	226,000	974,000	933,000	41,000
Employee Records and Pensions	183,000	9,000	192,000	185,000	7,000
Training and Development	182,000	43,000	225,000	213,000	12,000
Compensation	607,000	13,000	620,000	558,000	62,000
Contingency	-	100,000	100,000	-	100,000
	$ 1,827,000	$ 481,000	$ 2,308,000	$ 2,032,000	$ 276,000
DEPT 12 FINANCE					
Operation and Maintenance					
Treasury	$ 1,854,000	$ (25,000)	$ 1,829,000	$ 1,744,000	$ 85,000
Insurance	664,000	-	664,000	526,000	138,000
Grants	834,000	-	834,000	826,000	8,000
Accounting Adjustments	-	-	-	(203,000)	(203,000)
Write-offs and allowances	-	1,000	1,000	(60,000)	61,000
Contingency	-	25,000	25,000	-	25,000
	$ 3,352,000	$ 1,000	$ 3,353,000	$ 2,833,000	$ 520,000
DEPT 14 RENEWABLE RESOURCES					
Operation and Maintenance					
Administration	585,000	249,000	834,000	826,000	8,000
Land Planning	696,000	(72,000)	624,000	554,000	70,000
Wildlife Management	1,414,000	217,000	1,631,000	1,660,000	(29,000)
Wildlife/Parks Service Cost Shared Projects	92,000	30,000	122,000	117,000	5,000
Wildlife and Parks Service	2,018,000	58,000	2,076,000	1,937,000	139,000
Contingency	-	100,000	100,000	-	100,000
	$ 4,805,000	$ 582,000	$ 5,387,000	$ 5,094,000	$ 293,000

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
Capital					
Campground and Parks Development	$ 690,000	$ 241,000	$ 931,000	$ 850,000	$ 81,000
Resource Planning and Wildlife Equipment	40,000	10,000	50,000	59,000	(9,000)
Wildlife Facilities	-	125,000	125,000	128,000	(3,000)
Contingency	-	50,000	50,000	-	50,000
	$ 730,000	$ 426,000	$ 1,156,000	$ 1,037,000	$ 119,000
DEPT 16 GOVERNMENT SERVICES					
Operation and Maintenance					
Administration	2,712,000	60,000	2,772,000	2,672,000	100,000
Systems and Computing Services	2,188,000	(183,000)	2,005,000	1,865,000	140,000
Supply Services	2,766,000	195,000	2,961,000	2,993,000	(32,000)
Public Works	1,722,000	290,000	2,012,000	2,068,000	(56,000)
Central Stores Write-off	-	-	-	7,000	(7,000)
Contingency	-	100,000	100,000	-	100,000
	$ 9,388,000	$ 462,000	$ 9,850,000	$ 9,605,000	$ 245,000
Capital					
Furniture and Office Equipment	190,000	202,000	392,000	390,000	2,000
Pooled Road Equipment	400,000	24,000	424,000	425,000	(1,000)
Computer/Word Processsing Equipment and Systems Development	1,376,000	63,000	1,439,000	1,135,000	304,000
Queen's Printer Equipment	20,000	(10,000)	10,000	10,000	-
Pre-engineering - Public Works	100,000	80,000	180,000	124,000	56,000
Custodial Equipment	10,000	(10,000)	-	-	-
Misc. Building Maintenance Equipment	6,000	(2,000)	4,000	4,000	-
Scissor Lift	10,000	(6,000)	4,000	4,000	-
Miscellaneous and Minor Projects	-	399,000	399,000	376,000	23,000
Whitehorse Grader Station	-	245,000	245,000	183,000	62,000
Whitehorse Correctional Centre	-	140,000	140,000	138,000	2,000
Macaulay Lodge Renovations	-	196,000	196,000	196,000	-
Asbestos Removal and Re-insulation	-	337,000	337,000	313,000	24,000
Takhini Steam Plant Study	-	1,098,000	1,098,000	1,034,000	64,000
Internal Retrofit Program	-	250,000	250,000	27,000	223,000
Contingency	-	100,000	100,000	-	100,000
	$ 2,112,000	$ 3,106,000	$ 5,218,000	$ 4,359,000	$ 859,000

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 18 YUKON HOUSING CORPORATION					
Operation and Maintenance					
Operating Grant	$ 1,579,000	$ 238,000	$ 1,817,000	$ 1,723,000	$ 85,000
DEPT 19 YUKON LIQUOR CORPORATION					
Capital					
Capital Grant	$ 32,000	$ 154,000	$ 186,000	$ 174,000	$ 12,000
DEPT 20 INTEREST EXPENSE					
Operation and Maintenance					
Interest expense	$ 1,092,000	$ 183,000	$ 1,275,000	$ 1,103,000	$ 172,000

GOVERNMENT OF THE YUKON TERRITORY

COMPARISON OF ESTIMATES TO ACTUAL

REVENUES AND RECOVERIES

for the year ended March 31, 1985

DEPARTMENT	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(Over) Under
EXECUTIVE COUNCIL OFFICE					
Recoveries					
Inquiry Centre	15,000	-	15,000	15,000	-
	$ 15,000	$ -	$ 15,000	$ 15,000	$ -
EDUCATION					
Revenues					
Library Fines	4,000	(1,000)	3,000	4,031	(1,031)
Audio Visual - Equipment Rentals	3,000	-	3,000	3,039	(39)
Photocopying	-	8,000	8,000	9,966	(1,966)
Photographs	-	3,000	3,000	3,509	(509)
Map Sales	-	-	-	64	(64)
	$ 7,000	$ 10,000	$ 17,000	$ 20,609	$ (3,609)
Recoveries - Operations and Maintenance					
School Program - Administration	$ 64,000	$ (41,000)	$ 23,000	$ 52,547	$ (29,547)
Student Accommodation	48,000	-	48,000	38,498	9,502
French Language	231,000	222,000	453,000	429,879	23,121
Advance Education and Manpower	2,120,000	59,000	2,179,000	2,197,888	(18,888)
Other	-	15,000	15,000	-	15,000
	$ 2,463,000	$ 255,000	$ 2,718,000	$ 2,718,812	$ (812)
Recoveries - Capital					
French Cadre - Renovations	-	44,000	44,000	39,271	4,729
Skills Growth	-	267,000	267,000	279,397	(12,397)
	$ -	$ 311,000	$ 311,000	$ 318,668	$ (7,668)

COMPARISON OF ESTIMATES TO ACTUAL
REVENUES AND RECOVERIES
for the year ended March 31, 1985

DEPARTMENT	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(Over) Under
HEALTH AND HUMAN RESOURCES					
Revenue					
Yukon Health Care Insurance Premiums	$ 2,200,000	$ -	$ 2,200,000	$ 2,860,570	$ (660,570)
Registration and Fees	12,000	-	12,000	13,465	(1,465)
	$ 2,212,000	$ -	$ 2,212,000	$ 2,874,035	$ 662,035
Recoveries - Operations and Maintenance					
Administration	$ 1,002,000	$ -	1,002,000	$ 1,031,832	$ (29,832)
Child Welfare	1,203,000	-	1,203,000	1,380,844	(177,844)
Social Assistance	1,349,000	-	1,349,000	1,230,261	118,739
Residential Facilities	862,000	(317,000)	545,000	619,909	(74,909)
Grants and Subsidies	172,000	330,000	502,000	497,257	4,743
Vocational Rehabilitation Services	868,000	-	868,000	788,125	79,875
Yukon Hospital Insurance Services	1,300,000	37,000	1,337,000	1,826,885	(489,885)
Alcohol and Drug Services	-	-	-	2,798	(2,798)
	$ 6,756,000	$ 50,000	$ 6,806,000	$ 7,377,911	$ (571,911)
ECONOMIC DEVELOPMENT AND TOURISM					
Revenue					
Advertising	$ -	$ -	$ -	$ 3,600	$ (3,600)
	$ -	$ -	$ -	$ 3,600	$ (3,600)
Recoveries - Operations and Maintenance					
Non-Government					
Domestic Electricity	$ 1,403,000	$ (161,000)	$ 1,242,000	$ 1,399,021	$ (157,021)
Statistics Canada	7,000	-	7,000	2,353	4,647
Pipeline	-	681,000	681,000	680,483	517
Dawson Visitors Reception Centre	12,000	-	12,000	12,150	(150)
Wilderness Brochure	10,000	-	10,000	10,000	-
Third Party Recoveries	-	-	-	4,492	(4,492)
Tourism Development Strategy	-	-	-	6,375	(6,375)
Cooperative Marketing	-	-	-	20,000	(20,000)
	$ 1,432,000	$ 520,000	$ 1,952,000	$ 2,134,874	$ (182,874)

COMPARISON OF ESTIMATES TO ACTUAL
REVENUES AND RECOVERIES
for the year ended March 31, 1985

DEPARTMENT	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(Over) Under
ECONOMIC DEVELOPMENT AND TOURISM Continued					
Recoveries - Capital					
ARDA	$ 319,000	$ (144,000)	$ 175,000	$ 147,559	$ 27,441
Energy Conservation	985,000	(375,000)	610,000	427,324	182,676
Northern Oil and Gas Action Program	-	720,000	720,000	522,880	197,120
Small Business Loans	1,000	-	1,000	-	1,000
	$ 1,305,000	**$ 201,000**	**$ 1,506,000**	**$ 1,097,763**	**$ 408,237**
JUSTICE					
Revenue					
Fines-Territorial Court	$ 140,000	$ 8,000	$ 148,000	$ 162,029	$ (14,029)
Registration & Fees	40,000	(4,000)	36,000	40,942	(4,942)
Business and Professional Services	138,000	16,000	154,000	150,024	3,976
Registration Fees	115,000	20,000	135,000	138,518	(3,518)
	$ 433,000	**$ 40,000**	**$ 473,000**	**$ 491,513**	**$ (18,513)**
Recoveries - Operations and Maintenance					
Legal Aid	$ 213,000	$ 7,000	$ 220,000	$ 226,869	$ (6,869)
Court Workers	53,000	-	53,000	62,502	(9,502)
Gun Control	21,000	-	21,000	38,908	(17,908)
Compensation for Victims of Crime	17,000	-	17,000	4,868	12,132
Fire Arms Acquistion Certificate	1,000	6,000	7,000	8,506	(1,506)
Other	8,000	3,000	11,000	11,728	(728)
Correctional Services	-	12,000	12,000	72,261	(60,261)
National Parole Board	-	24,000	24,000	24,267	(267)
Room & Board (Inmate)	-	2,000	2,000	1,973	27
Workers Compensation	83,000	(6,000)	77,000	92,638	(15,638)
Metric Conversion	24,000	-	24,000	23,766	234
	$ 420,000	**$ 48,000**	**$ 468,000**	**$ 568,286**	**$ (100,286)**
Recoveries - Capital					
Surplus Housing	$ -	$ -	$ -	$ 50,000	$ 5,000)

COMPARISON OF ESTIMATES TO ACTUAL
REVENUES AND RECOVERIES
for the year ended March 31, 1985

DEPARTMENT	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(Over) Under
COMMUNITY AND TRANSPORTATION SERVICES					
Revenue					
Service connection fees	$ 65,000	$ -	$ 65,000	$ 64,416	$ 584
Registration Fees	67,000	53,000	120,000	166,761	(46,761)
Land Sales	-	-	-	679,566	(679,566)
Interest on Agreements	70,000	90,000	160,000	182,583	(22,583)
Over-Weight Permits	60,000	-	60,000	80,665	(20,665)
Transport Public Utilities Permits	71,000	-	71,000	92,676	(21,676)
Motor Vehicle Licence Permits	1,516,000	-	1,516,000	1,623,473	(107,473)
Highway Signs Permits	-	-	-	2,175	(2,175)
	$ 1,849,000	**$ 143,000**	**$ 1,992,000**	**$ 2,892,315**	**$ (900,315)**
Recoveries - Operations and Maintenance					
Water Delivery and Sewer Charges	$ 54,000	$ (17,000)	$ 37,000	$ 48,920	$ (11,920)
Municipal Tax Assessments	111,000	-	111,000	138,729	(27,729)
Insect Control	30,000	(6,000)	24,000	23,737	263
Ambulance Fees	21,000	(3,000)	18,000	23,791	(5,791)
Third Party Recoveries	-	49,000	49,000	3,429	45,571
VHF Radio	108,000	-	108,000	104,712	3,288
Airports	1,131,000	(135,000)	996,000	1,086,051	(90,051)
Alaska Highway Agreement	11,437,000	(500,000)	10,937,000	11,860,509	(923,509)
Recoverable Services/Office Rentals	365,000	-	365,000	301,567	63,433
Participant Sport - Fees	2,000	-	2,000	1,196	804
Course Fees	-	-	-	1,036	(1,036)
Other	1,000	(1,000)	-	-	-
	$ 13,260,000	**$ (613,000)**	**$ 12,647,000**	**$ 13,593,677**	**$ (946,677)**

COMPARISON OF ESTIMATES TO ACTUAL
REVENUES AND RECOVERIES
for the year ended March 31, 1985

DEPARTMENT	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(Over) Under
COMMUNITY AND TRANSPORTATION SERVICES Continued					
Recoveries - Capital					
Engineering Services Agreement	$ 13,512,000	$ (1,820,000)	$ 11,692,000	$ 11,050,331	$ 641,669
Airport Equipment and Repairs	-	91,000	91,000	92,112	(1,112)
	$ 13,512,000	**$ (1,729,000)**	**$11,7893,000**	**$ 11,142,443**	**$ 642,557**
FINANCE					
Revenue					
Income Tax	$ 15,207,000	$ 938,000	$ 16,145,000	$ 16,391,786	$ (246,786)
Property Tax	930,000	240,000	1,170,000	1,008,415	161,585
School Tax - Municipal	1,215,000	-	1,215,000	1,310,854	(95,854)
School Tax - Territorial	449,000	-	449,000	441,164	7,836
Grant-in-Lieu-Federal	765,000	-	765,000	(162,897)	162,327
Interest and Penalties	90,000	-	90,000	88,622	1,378
Fuel/Heating Oil Tax	4,605,000	-	4,605,000	4,540,856	64,144
Tobacco Tax	1,270,000	-	1,270,000	1,357,040	(87,040)
Insurance-Premiums Tax	310,000	-	310,000	310,318	(318)
Liquor Profit Licence and Surcharge	6,046,000	-	6,046,000	5,890,109	155,891
Interest on Investments	2,500,000	2,000,000	4,500,000	5,223,101	(723,101)
Sundry	-	13,000	13,000	18,395	(5,395)
Prior Years Adjustments	-	-	-	50,728	(50,728)
Interest on Debentures	-	-	-	1,101,985	(1,101,985)
Interest on Low Cost Housing	-	-	-	30,644	(30,644)
Interest on Agreements for Sale	-	-	-	20,412	(20,412)
	$ 33,387,000	**$ 3,191,000**	**$ 36,578,000**	**$ 37,621,532**	**$(1,043,532)**

COMPARISON OF ESTIMATES TO ACTUAL
REVENUES AND RECOVERIES
for the year ended March 31, 1985

DEPARTMENT	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(Over) Under
FINANCE Continued					
Recoveries-Operations and Maintenance					
Housing Rentals - Non Y.H.C.	$ -	$ 10,000	$ 10,000	$ 14,727	$ (4,727)
Workers Compensation	-	-	-	6,000	(6,000)
Board of Adjudication	-	3,000	3,000	3,822	(822)
Others	-	-	-	176	(176)
	$ -	$ 13,000	$ 13,000	$ 24,725	$ (11,725)
RENEWABLE RESOURCES					
Revenue					
Hunting Licences, Seal Fees and Special Licences	$ 250,000	$ 30,000	$ 280,000	$ 269,598	$ 10,402
Fishing Licences	80,000	15,000	95,000	92,789	2,211
Campground Permits	66,000	16,000	82,000	83,388	(1,388)
Trapping	13,000	(7,000)	6,000	7,150	(1,150)
Miscellaneous	5,000	(2,000)	3,000	4,414	(1,414)
	$ 414,000	$ 52,000	$ 466,000	$ 457,339	$ 8,661

COMPARISON OF ESTIMATES TO ACTUAL
REVENUES AND RECOVERIES
for the year ended March 31, 1985

DEPARTMENT	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(Over) Under
RENEWABLE RESOURCES Continued					
Recoveries - Operations and Maintenance					
Yukon River Basin Study	$ 92,000	$ 30,000	$ 122,000	$ 125,489	$ (3,489)
Pelt Recovery	20,000	-	20,000	15,184	4,816
Gyrfalcon Recovery	12,000	-	12,000	300	11,700
Canadian Wildlife Service and North American Sheep Foundation	-	48,000	48,000	73,093	(25,093)
Northern Oil and Gas Action Program	40,000	(40,000)	-	-	-
Miscellaneous	4,000	-	4,000	3,905	95
	$ 168,000	**$ 38,000**	**$ 206,000**	**$ 217,971**	**$ (11,971)**

COMPARISON OF ESTIMATES TO ACTUAL
REVENUES AND RECOVERIES
for the year ended March 31, 1985

DEPARTMENT	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(Over) Under
GOVERNMENT SERVICES					
Recoveries - Operations and Maintenance					
Energy Management Program	-	-	-	88,110	(88,110)
Third Party Recoveries	$ 93,000	$ -	$ 93,000	$ 114,217	$ (21,217)
Sales Surplus Equipment	50,000	(50,000)	-	-	-
Others	35,000	(16,000)	19,000	6,659	12,341
	$ 178,000	**$ (66,000)**	**112,000**	**$ 208,986**	**$ (96,986)**
Recoveries - Capital					
Computing Services - Clients	$ 21,000	$ 22,000	$ 43,000	$ 43,266	$ (266)
Sale of Surplus Equipment	-	160,000	160,000	171,450	(11,450)
Third Party Insurance	-	19,000	19,000	36,158	(17,158)
Federal Internal Retrofit	-	250,000	250,000	-	250,000
	$ 21,000	**$ 451,000**	**$ 472,000**	**$ 250,874**	**$ 221,126**

Schedule 16

GOVERNMENT OF THE YUKON TERRITORY

Statement of Special Warrants

for the year ended March 31, 1985

WARRANT NUMBER	DEPARTMENT	DETAIL	1985 (thousands of dollars)
84-1	Community/Transportation	To finance the airlift of fuel to Old Crow.	$ 25
84-2	Education	Increase library board grants in 1984/85 as per grant formula	6
84-3	Community/Transportation	To cover cumulative overage in 1984/85 in the garage parts and fuel revolving fund.	400
84-4	All Departments	Supplementary spending for 1984/85 to carry government to year-end.	2,523
84-5	Education	Liability as at March 31, 1985 for the summer payout of teacher salaries.	1,568
			$ 4,522

Report on the examination of the
accounts and financial statements of the
YUKON HOUSING CORPORATION
for the year ended March 31, 1985

AUDITOR GENERAL OF CANADA VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

The Honourable Piers McDonald, M.L.A.
Executive Council Member responsible for the
Yukon Housing Corportion

I have examined the balance sheet of the Yukon Housing Corporation as at March 31, 1985 and the statements of operations, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have, in all significant respects, been within its statutory powers.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
September 17, 1985

YUKON HOUSING CORPORATION

Balance Sheet
as at March 31, 1985

ASSETS

	1985	1984
	(in thousands of dollars)	
Current		
Cash	$ 1,005	$ 461
Accounts receivable (Note 3)	1,442	1,969
Houses for sale	164	607
Prepaid expenses	18	38
	2,629	3,075
Mortgages receivable (Note 4)	96	91
Investments in land and housing projects (Note 5)	10,758	11,286
	$ 13,483	$ 14,452

LIABILITIES

Current		
Accounts payable (Note 6)	$ 1,007	$ 827
Due to the Government of the Yukon Territory - Advance	1,622	2,248
	2,629	3,075
Long-term debt (Note 7)		
Canada Mortgage and Housing Corporation loans	3,748	4,208
Mortgages	2,345	2,355
	6,093	6,563
	8,722	9,638

EQUITY

Government of the Yukon Territory	4,761	4,814
	$ 13,483	$ 14,452

Approved by the Board:

Robert H Percy
Chairman

Director

YUKON HOUSING CORPORATION

Statement of Operations
for the year ended March 31, 1985

	1985	1984
	(in thousands of dollars)	
Expenses		
Program costs, net (Note 8)		
Community housing		
Rental - purchase	$ 281	$ 348
Senior citizens	267	230
Low rental apartments	78	57
Rent supplement	63	102
Low rental family	42	46
Other housing	33	1
	764	784
Staff accommodation	368	482
Government employee buy-back plan	13	64
	1,145	1,330
Administration		
Salaries and employee benefits	584	438
Office	125	93
Travel	53	81
Other	15	27
	777	639
	1,922	1,969
Revenues		
Bank and mortgage interest income	69	7
Gain on sale of investments in housing projects	19	118
Other	49	45
	137	170
Cost of operations for the year	$ 1,785	$ 1,799

YUKON HOUSING CORPORATION

Statement of Equity
for the year ended March 31, 1985

	1985	1984
	(in thousands of dollars)	
Balance at beginning of the year	$ 4,814	$ 4,719
Grant from the Government of the Yukon Territory	1,732	1,894
Cost of operations for the year	(1,785)	(1,799)
Balance at end of the year	$ 4,761	$ 4,814

YUKON HOUSING CORPORATION

Statement of Changes in Financial Position for the year ended March 31, 1985

	1985	1984
	(in thousands of dollars)	
Source of funds		
Grant from the Government of the Yukon Territory	$ 1,732	$ 1,894
Proceeds on sale of investments in housing projects	722	577
Mortgages	-	331
Decrease in mortgages receivable	-	7
	$ 2,454	$ 2,809
Application of funds		
Operations		
Cost of operations for the year	$ 1,785	$ 1,799
Items not affecting funds		
Depreciation and amortization	(179)	(173)
Gain on sale of investments in housing projects	19	118
	1,625	1,744
Repayment of long-term debt	470	304
Investments in land and housing projects	354	761
Increase in mortgages receivable	5	-
	$ 2,454	$ 2,809

YUKON HOUSING CORPORATION

Notes to Financial Statements
March 31, 1985

1. Authority and objectives

The Corporation was established in 1972 by the Housing Corporation Act to develop and manage home ownership and rental housing programs and administer the Government of the Yukon Territory staff accommodation.

The Corporation is dependent on the Government of the Yukon Territory, either directly or indirectly through guarantees, for the funds required to finance its operations.

2. Significant accounting policies

Funds provided by the Government of the Yukon Territory

Under Section 17 of the Act, advances for the operating and capital costs of the Corporation are received from the Government and are recorded as due to the Government of the Yukon Territory. The amount advanced is reduced by the grant required to meet the operating and capital costs which is recorded as equity.

Houses for sale

The Government Employee Housing Plan was established for the purpose of acquiring housing units from former employees. The units are held by the Corporation until sold and are reflected in the balance sheet at the lower of cost and appraised value.

Investments in land and housing projects

Investments in land and housing projects are stated at cost net of grants from outside agencies and include interest on the applicable loan advances during the construction period. Projects constructed by the Corporation are financed by loans from Canada Mortgage and Housing Corporation, by grants from the Government of the Yukon Territory and by mortgages from private lending institutions.

In accordance with the terms of agreements under the National Housing Act, housing projects other than staff accommodation are depreciated by the sinking fund method based on the principal repayment of the applicable long-term debt. Investments in low rental family housing projects representing the Corporation's 25 per cent share of the cost of the projects under Federal-Territorial agreements are depreciated in a similar manner.

Staff accommodation is depreciated on a straight line basis over the estimated life of the asset as follows:

Standard construction	35 years
Mobile units	15 years

Furniture and equipment provided in staff accommodation are written off to expense when put into use.

Program costs

Administration expenses relating directly to program management are allocated proportionately to each program.

Cost recoveries are offset against the relevant program costs. These recoveries are from Canada Mortgage and Housing Corporation in respect of a proportion of the deficits incurred in operating community housing projects built under the National Housing Act and from the Department of Indian Affairs and Northern Development for the operation of community projects occupied by Indians.

Pensions

Contributions are made by the Corporation and its employees to the Public Service Pension Plan of the Federal Government. Contributions to the Plan are required from both employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

3. Accounts receivable

	1985	1984
	(in thousands of dollars)	
Canada Mortgage and Housing Corporation	$ 493	$ 1,484
Sale of housing	435	-
Department of Indian Affairs and Northern Development	391	212
Rentals	70	110
Other	53	163
	$ 1,442	$ 1,969

4. Mortgages receivable

	1985	1984
	(in thousands of dollars)	
Rural and native housing first mortgages bearing interest at rates varying between 12.5% and 17.5% per annum repayable over a maximum period of 25 years	$ 88	$ 83
Second mortgages with a maximum 35 year term, interest free for a period of 10 years and repayable in blended monthly payments over the remaining life	8	8
	$ 96	$ 91

5. Investments in land and housing projects

	1985			1984
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Community housing				
Rental - purchase	$ 3,432	$ 280	$ 3,152	$ 3,606
Senior citizens housing	3,388	75	3,313	3,198
Low rental apartments	1,097	15	1,082	1,084
Low rental family	617	17	600	598
Other				
Buildings	255	143	112	107
Land	59	-	59	13
	8,848	530	8,318	8,606
Staff accommodation				
Buildings	3,555	1,346	2,209	2,431
Land	231	-	231	249
	$ 12,634	$ 1,876	$ 10,758	$ 11,286

6. Accounts payable

	1985	1984
	(in thousands of dollars)	
Accounts payable	$ 200	$ 425
Accrued interest	320	297
Current portion of long-term debt	469	55
Deposits on sale agreements	16	13
Contractors holdbacks and security deposits	2	37
	$ 1,007	$ 827

7. Long-term debt

Canada Mortgage and Housing Corporation loans are repayable in annual amounts until the year 2027 and bear interest at a weighted average rate of 9.14%.

Mortgages from private lending institutions bear interest at a weighted average rate of 13.62% and are repayable in blended monthly amounts until the year 2015 on the basis of 35 year amortization period with re-financing to be arranged in 1986 for mortgage balances then outstanding of $2,019,000.

Interest for the year on long-term debt amounted to $716,000 (1984 - $736,000).

Principal repayments required over the next five years, based on the terms and conditions of the current mortgages, are as follows:

	Loans	Mortgages
	(in thousands of dollars)	
1986	$453	$ 9
1987	53	10
1988	58	11
1989	63	12
1990	68	13

The repayment of principal and interest on long-term debt is guaranteed by the Government of the Yukon Territory as provided for by Section 13 of the Housing Corporation Act.

8. Program costs, net

	1985					1984
	Rental income	Expense	Cost of rental operations	Cost recoveries	Net	Net
			(in thousands of dollars)			
Community housing						
Rental - purchase	$ 276	$ 920	$ 644	$ 363	$ 281	$ 348
Senior citizens	28	510	482	215	267	230
Low rental apartments	-	135	135	57	78	57
Rent supplement	57	175	118	55	63	102
Low rental family	113	296	183	141	42	46
Other	28	61	33	-	33	1
	502	2,097	1,595	831	764	784
Staff accommodation	311	679	368	-	368	482
Government employee buy-back plan	28	41	13	-	13	64
	$ 841	$ 2,817	$ 1,976	$ 831	$ 1,145	$ 1,330

The net cost of the Government employee buy-back plan includes $6,000 gain (1984 - $72,000 loss) on homes purchased from government employees.

9. Comparative figures

Certain figures for 1984 presented for comparative purposes have been reclassified to conform with the 1985 presentation.

Report on the examination of the
accounts and financial statements of the
YUKON LIQUOR CORPORATION
for the year ended March 31, 1985

AUDITOR GENERAL OF CANADA VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

The Honourable R. Kimmerly, M.L.A.
Executive Council Member responsible for the
Yukon Liquor Corporation

I have examined the balance sheet of the Yukon Liquor Corporation as at March 31, 1985 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have, in all significant respects, been in accordance with the Yukon Financial Administration Act and regulations, the Liquor Act and regulations, the by-laws of the Corporation and the Liquor Tax Act.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 27, 1985

YUKON LIQUOR CORPORATION

Balance Sheet
as at March 31, 1985

ASSETS

	1985	1984
	(thousands of dollars)	
Cash	$ 1,561	$ 396
Accounts receivable	110	330
Inventories	1,701	1,375
	$ 3,372	$ 2,101

LIABILITIES

Accounts payable	$ 1,804	$ 550
Deferred revenue	68	51
Government of the Yukon Territory working capital advance	1,500	1,500
	$ 3,372	$ 2,101

Approved by the Board:

Chairman

Member

YUKON LIQUOR CORPORATION

Statement of Income
for the year ended March 31, 1985

	1985	1984
	(thousands of dollars)	
Sales	$ 13,476	$ 12,854
Cost of goods sold	7,133	6,516
Gross profit	6,343	6,338
Expenses		
Salaries and employee benefits	1,364	1,389
Rentals, utilities and maintenance	374	303
Cartage	173	174
Travel and communication	39	47
General and office supplies	35	27
Professional services	14	20
Miscellaneous	13	16
Board honoraria and expenses	11	14
	2,023	1,990
Operating income	4,320	4,348
Other income		
Bank interest	114	60
Fees, permits and licences	59	55
Miscellaneous	48	50
	221	165
Net income for the year, transferred to the Government of the Yukon Territory	$ 4,541	$ 4,513

YUKON LIQUOR CORPORATION

Notes to Financial Statements
March 31, 1985

1. Operations

The Corporation, established under the Liquor Act, is responsible for the purchase, distribution and sale of liquor within the Territory. It is also responsible for controlling the sale of liquor through licenced outlets and enforcing all matters related to the Act.

The Corporation is provided with an interest-free working capital advance by the Government of the Yukon Territory, to which the net income for the year is transferred in accordance with the Act.

2. Accounting policies

These financial statements have been prepared by management in accordance with accounting principles considered to be appropriate in the circumstances and applied on a basis consistent with that of the preceding year. The more significant accounting policies of the Corporation are as follows:

Basis of accounting

The Corporation follows the accrual basis of accounting with the exception of employee termination benefits which are recorded on a cash basis.

Inventories

Inventories are valued at landed cost at Whitehorse.

Fixed assets

Fixed assets are financed by the Government of the Yukon Territory under a capital vote within the Capital Estimates of the Government. These assets are transferred to the Corporation without charge and are recorded in the accounts at a nominal amount of $1. Assets surplus to the requirements of the Corporation are transferred back to the Government without charge.

- Pensions

The Corporation and its employees, who are deemed to be employees of the Government of the Yukon Territory, make contributions to the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

3. Fixed assets

The cost to the Government of the Yukon Territory of fixed assets held by the Corporation at March 31 is as follows:

	1985	1984
	(thousands of dollars)	
Liquor store building, Faro	$ 866	$ 866
Handling equipment	204	204
Store and warehouse equipment	179	178
Store and warehouse improvements	236	81
Furniture and office equipment	89	70
Other equipment	16	16
	$ 1,590	$ 1,415

During the year, fixed assets costing $176,000 (1984 - $142,000) were charged to the capital vote of the Government of the Yukon Territory and transferred to the Corporation without charge. Fixed assets transferred back to the Government during the year totalled $1,000 (1984 - $4,000)

4. Accommodation and services provided without charge

These financial statements do not reflect the cost of accommodation and other services provided without charge by the Government of the Yukon Territory, or the value of services provided without charge to the Government by the Corporation in its capacity as Territorial Agent in localities outside Whitehorse. The value of services provided by the Government to the Corporation is estimated at $173,000 (1984 - $199,000). The value of services provided by the Corporation to the Government is estimated at $136,000 (1984 - $142,000).

5. Collection of liquor taxes

The Corporation transferred to the Government of the Yukon Territory liquor taxes of $1,349,000 (1984 - $1,287,000) collected during the year under the Liquor Tax Act.

6. Employee termination benefits

The liability for employee termination benefits, which is not provided for in the financial statements, at March 31, 1985 is estimated at $274,000 (1984 - $242,000). Had these benefits been provided for, the net income for the year transferred to the Government would have been reduced by $32,000 and the net income transferred to the Government in prior years would have been reduced by $242,000.

7. Related party transactions

In addition to the related party transactions disclosed in Notes 3 to 6 inclusive, accounts payable at March 31, 1985 include $1,175,000 due to the Government (1984 - accounts receivable of $194,000 due from the Government).

8. Lease commitments

The Corporation has commitments to December 31, 1990 for leased accommodation of $156,000 per year, subject to annual Consumer Price Index adjustments and renegotiation of the rental rate effective January 1, 1986.

Report to the Honourable A. Philipsen, M.L.A.
on the examination of the accounts
and financial statements of the
COMPENSATION FUND
(Yukon Territory)
for the year ended December 31, 1984

AUDITOR GENERAL OF CANADA VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

The Honourable A. Philipsen, M.L.A.
Executive Council Member responsible for the
Yukon Workers' Compensation Fund

I have examined the balance sheet of the Compensation Fund (Yukon Territory) as at December 31, 1984 and the statement of income, expense and operating reserve for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1984 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
April 3, 1985

COMPENSATION FUND
(Yukon Territory)

Balance Sheet
as at December 31, 1984

ASSETS

	1984	1983
	(in thousands of dollars)	
Cash and term deposits	$ 3,829	$ 3,183
Assessments receivable (Note 4)	668	621
Other accounts receivable	79	84
Accrued interest receivable	634	748
Investments (Note 5)	33,935	29,254
	$ 39,145	$ 33,890

LIABILITIES

Accounts payable	$ 250	$ 133
Assessments refundable	542	550
Merit rebates	624	627
Future claim costs (Note 6)	5,568	4,778
Pension liability (Note 7)	9,730	10,458
	16,714	16,546

RESERVES

Special (Note 8)	14,837	11,401
Operating	7,594	5,943
	22,431	17,344
	$ 39,145	$ 33,890

Approved by the Workers' Compensation Board

Brian Booth
Chairman

Gerry Odson
Member

T. G. Mickey
Member

COMPENSATION FUND
(Yukon Territory)

Statement of Income, Expense and Operating Reserve
for the year ended December 31, 1984

	1984	1983
	(in thousands of dollars)	
Income		
Assessments	$ 4,446	$ 4,678
Less: Merit rebates	616	592
	3,830	4,086
Interest	4,335	3,678
Supplementary compensation benefits recovered (Note 9)	296	286
	8,461	8,050
Expense		
Claim costs		
Compensation	387	278
Medical aid and travel	334	199
Pension awards	102	199
	823	676
Transfers to		
Special reserves	2,541	2,071
Future claim costs	856	597
	4,220	3,344
Allocation of interest	3,378	2,815
Administrative (Note 10)	751	716
Supplementary compensation benefits (Note 9)	296	286
	8,645	7,161
Excess of (expense over income) income over expense for the year before transfer from pension liability	(184)	889
Transfer from pension liability (Note 7)	1,835	-
Net income for the year	1,651	889
Operating reserve		
At beginning of the year	5,943	5.054
At end of the year	$ 7,594	$ 5,943

COMPENSATION FUND
(Yukon Territory)

Notes to Financial Statements
December 31, 1984

1. Authority and operations

The Compensation Fund was established in 1973 by the Workers' Compensation Act and is administered by the Workers' Compensation Board pursuant to the Act.

The Fund provides compensation for injury or death by accident arising out of and in the course of employment. Annual assessments are levied upon employers usually on the basis of their assessable payrolls reported, to meet all claim costs, administrative expenses and transfers to reserves.

2. Accounting policies

These financial statements have been prepared by management in accordance with accounting principles considered to be appropriate in the circumstances. The more significant accounting policies of the Board are as follows:

(a) Allowance for doubtful accounts

An allowance for doubtful assessments receivable is provided for by charges against assessment income. Doubtful accounts are written off if deemed uncollectable after three years.

(b) Investments

Investments are recorded at cost at the time of acquisition. Discounts or premiums are amortized over the term of the investment. An investment portfolio has been established to meet the expected future payments of pensions.

(c) Future claim costs

In accordance with Section 57 of the Act, the estimated liability for future claim costs is based on the present value of expected future costs of claims in process, additional costs arising in future years in respect of awards already made, and accidents which have occurred but which have not been reported.

(d) Pension liability

The pension liability represents the capitalized value of future payments of pension awards. Except for pension awards provided from the special reserves when applicable, all pensions awarded for the current year's claims are provided for annually from operations and those awarded for prior years' claims are provided from the liability for future claim costs.

(e) Special reserves

Pursuant to Section 57 of the Act, special reserves are established by an annual appropriation from net assessment income of each industrial classification, based on claims experience. These reserves, and purposes, are as follows:

Disaster - to meet the loss arising or likely to arise from disaster or other circumstances that would unfairly burden the employers in any class. In accordance with Board policy the amount of any individual claim cost in excess of established limits for each class is charged to the disaster reserve.

Rehabilitation - to meet expenses incurred in the rehabilitation of injured workers.

Enhanced disability - to meet the claim costs of disabilities aggravated by previous disabilities.

Industrial diseases - to meet the claim costs arising from other industrial diseases.

Silicosis - to provide for claims resulting from silicosis.

(f) Operating reserve

In accordance with Section 57(1)(g) of the Act, this reserve is maintained to provide stability in the assessment rates for each class from year to year and represents the net balance to the credit of the industrial classes.

(g) Assessments and merit rebates

Assessment income is calculated on actual payroll costs as reported. Separate rates of assessment are established for each industrial classification sufficient to provide funds to meet all claim costs, administrative expenses and transfers to reserves.

Merit rebates are allowed to employers with favourable claims experience in the immediately preceding three calendar years. Merit rebates provided for at the year-end represent the estimated rebates to be allowed on claims experience for the three prior years.

(h) Claim costs

Claim costs are provided for in the year in which the accident occurs and comprise compensation, pension awards, medical aid and travel and transfers to future claim costs and special reserves. Pension awards and the liability for future claim costs are

capitalized at an interest rate equal to the difference between the estimated annual rate of future interest earnings and the estimated annual rate of statutory cost of living increases.

(i) Allocation of interest income and administrative expense

Interest income is allocated to liabilities and reserves according to the mean balances for the year.

Administrative expense, net of income from penalties, is allocated proportionately to each industrial classification within the operating reserve.

3. Actuarial valuation

An actuarial valuation of the Compensation Fund, which is required to be carried out at least triennially in accordance with the Workers' Compensation Act, was completed as of December 31, 1983.

Due to the changes during 1984 to establish an investment portfolio to match more accurately the expected future payments of pensions, an actuarial valuation of the pension liability, as disclosed in Note 7, was carried out as of December 31, 1984.

4. Assessments receivable

Assessments receivable are recorded net of an allowance for doubtful accounts of $146,000 (1983 - $280,000). Accounts written off during the year amounted to $116,000 (1983 - $105,000).

5. Investments

	1984		1983
	Par value	Amortized cost	Amortized cost
	(in thousands of dollars)		
Government of Canada			
Coupons	$ 26,885	$ 6,246	$ -
Non-interest bearing bond	20,000	1,388	-
Interest bearing bonds	6,050	6,025	8,805
Treasury bills	2,565	2,535	-
Provincial and provincial guaranteed bonds	16,018	16,178	18,862
Other	1,550	1,563	1,587
	$ 73,068	$ 33,935	$ 29,254
Market value - December 31		$ 35,552	$ 29,970

Investments maturing within one year total $3,789,000 (1983 - $2,120,000).

The Government of Canada non-interest bearing bond matures in 2006, and the coupons mature in the years 1987 to 2006. The amounts to be amortized for these items will be credited to income as follows:

	(in thousands of dollars)
1985	$ 992
1986	1,121
1987	907
1988	750
1989	848
1990 - 2006	34,633
	$ 39,251

6. Future claim costs

	1984	1983
	(in thousands of dollars)	
Amounts provided		
By class	$ 856	$ 597
Allocation of interest	579	577
	1,435	1,174
Amounts applied		
Transfer to pension liability	137	993
Claim payments	508	568
	645	1,561
Increase (decrease) for the year	790	(387)
Balance at beginning of the year	4,778	5,165
Balance at end of the year	$ 5,568	$ 4,778

7. Pension liability

	1984	1983
	(in thousands of dollars)	
Amounts provided		
Transfers from		
Future claim costs	$ 137	$ 993
Special reserves	306	430
Operations	84	186
Allocation of interest	1,355	1,133
	1,882	2,742
Amounts applied		
Transfer to income	1,835	-
Pension payments	571	564
Government of the Yukon refund	204	-
	2,610	564
Increase (decrease) for the year	(728)	2,178
Balance at beginning of the year	10,458	8,280
Balance at end of the year	$ 9,730	$10,458

In addition to the amount transferred to the pension liability from operations, pension awards for current year's claim costs include lump sum payments of $18,000 (1983 - 13,000).

The interest rate used during the year for the capitalization of pension awards and potential pension awards, was 1.25% and this has been changed to 2.0% with effect from January 1, 1985.

The valuation of the pension liability at December 31, 1984 using an interest rate of 2.0% (1983 - 1.25%) revealed a surplus of $30,400, after transferring $2,039,000 no longer required to meet the pension liability. Of this amount, $1,835,000 was credited to income of the year and $204,000 relating to claims under administration was credited to the account of the Government of the Yukon.

The transfer of $2,039,000 arose mainly from:

	(in thousands of dollars)
change in interest rate from 1.25% to 2% for valuation of pension liabiity	$ 1,196
net rate of return for 1984, being interest earnings less statutory cost of living increases in excess of estimates	771
	$ 1,967

8. Special reserves

	1984						1983
	Disaster	Rehabilitation	Enhanced Disability	Industrial Diseases	Silicosis	1984 Total	1983 Total
	(in thousands of dollars)						
Amounts provided -							
By class	$ 847	$ 846	$ 424	$ 424	$ -	$ 2,541	$ 2,071
Interest	518	344	281	192	109	1,444	1,105
	1,365	1,190	705	616	109	3,985	3,176
Amounts applied							
Transfer to pension liability	306	-	-	-	-	306	430
Claim payments	63	94	59	27	-	243	298
	369	94	59	27	-	549	728
Increase for the year	996	1,096	646	589	109	3,436	2,448
Balance at beginning of the year	4,174	2,689	2,199	1,495	844	11,401	8,953
Balance at end of the year	$ 5,170	$ 3,785	$ 2,845	$ 2,084	$ 953	$14,837	$11,401

9. Supplementary compensation benefits

Supplementary compensation benefits are granted, pursuant to the Workers' Compensation Supplementary Benefits Act, to all persons receiving compensation on or after October 1, 1973 for accidents prior to that date. Compensation is increased to the amount that would have been granted had the accident occurred after the coming into force of the Act. The Act provides that any amounts of these benefits shall be reimbursed out of the Yukon Consolidated Revenue Fund.

10. Administrative expense

	1984	1983
	(in thousands of dollars)	
Salaries	$ 532	$ 509
Rentals and supplies	106	122
Occupational health and safety	66	65
Professional services	54	47
Medical fees	16	14
Other	24	25
	798	782
Less: Income from penalties	47	66
	$ 751	$ 716

11. Related party transactions

In addition to the supplementary compensation benefits disclosed in the financial statements and referred to in Note 9, the Board administers the compensation claims of employees of the Government of the Yukon for which it receives reimbursement of the claim costs and related administration expenses. These totalled $211,600 for 1984 (1983 - $348,0000).

Further, as referred to in Note 7, $204,000 was refunded to the Government as its share of the transfer from the pension fund liability.